FURTHER

REPORT

FROM THE

COMMITTEE OF SECRECY

APPOINTED BY

THE HOUSE OF COMMONS,

ASSEMBLED AT WESTMINSTER IN THE SIXTH SESSION OF THE THIRTEENTH PARLIAMENT OF GREAT BRITAIN,

TO ENQUIRE INTO

THE STATE

OF THE

EAST INDIA COMPANY.

LONDON:

SOLD BY T. EVANS AT No 54, IN PATER-NOSTER ROW
MDCCLXXIII.

FURTHER

REPORT

FROM THE

COMMITTEE of SECRECY

APPOINTED TO ENQUIRE INTO

THE STATE

OF THE

EAST INDIA COMPANY.

The Committee of Secrecy appointed to enquire into the ſtate of the Eaſt India Company, and for that purpoſe to inſpect the books and accounts of the ſaid Company; and to report to the Houſe what they find material therein, in reſpect to the debts, credits, and effects of the Company; as alſo to the management and preſent ſituation of the Company's affairs, together with their obſervations thereupon.

HAVING made their report of what they found material, with reſpect to the debts, credits and effects of the Company, and with reſpect to the profits which the Company derive from their commerce, and from the territorial acquiſitions lately obtained in the Eaſt Indies, proceeded, in purſuance of the Order of the Houſe, to enquire further into the ſituation of the Company's affairs, and particularly how far the ſame may have been affected by the management of the Company or their ſervants; and your Committee thought, that among the many objects, that offered themſelves to their conſideration under this extenſive head of Enquiry, the ſtate and management of the revenues, lately obtained in Bengal and Bahar, required their immediate attention. And your Committee thought it right to begin, by enquiring into the nature of theſe revenues; and having for this purpoſe inſpected the books and correſpondence of the Company, and having examined Harry Verelſt, Eſq; late Preſident of Fort William in Bengal, who had been employed for ſeveral years in the collection of part of the ſaid revenues, your Committee find that the revenues, of which the Company are at preſent poſſeſſed in the provinces of Bengal and Bahar, conſiſt of

Rents of lands,
Duties and cuſtoms,
Farms of excluſive privileges,
Fines and forfeitures.

And with reſpect to the Rents of Lands, which conſtitute the principle part of the ſaid revenues, they find, that all the lands of the ſaid provinces are conſidered as belonging to the crown or ſovereign of the country, who claims a right to collect rents or revenues from all

the ſaid lands, except ſuch as are appropriated to charitable and religious purpoſes; which, having been granted by different princes, are underſtood by the general tenor of ſuch grants to be exempted from payment of any rent to the ſovereign.

There are, beſides, other lands, held by grants of different kinds, which pay only a fixed annual acknowledgment or rent, and that in general much below the medium rate of rents in the provinces: theſe are called jaghires, which are grants from the Crown to individuals, or talooks, which are grants from the Nabob or Prince to individuals;—and Mr. Verelſt informed your Committee, that theſe jaghires and talooks vary in the nature of their tenure; the jaghires being ſometimes to the grantees for life only, and ſometimes for the life of other perſons in the ſame family; but the talooks do more regularly deſcend to the heirs of the firſt grantees, than the jaghires.

And your Committee find, that the Rajas and Zemindars have certain lands, perquiſites, and allowances, which they hold by virtue of their offices for their ſupport.—And your Committee find, that the rents ariſing from all the other lands of the ſaid provinces, beſides thoſe held by grants in the manner abovementioned, are paid in ſuch proportion, as is ſettled annually by the Dewan with ſeveral Zemindars, farmers, or collectors, who rent or hold the ſaid lands.

And your Committee find, that the duties or cuſtoms abovementioned, are levied upon almoſt every article of life; and that they are collected either at chokies or cuſtom-houſes, or at the gunges or markets; and that the Nabob and Duan had the right of making ſuch alterations in theſe duties, as they thought proper.—And that the Company, ſince they have been poſſeſſed of the ſaid revenues, have likewiſe exerciſed the right of making alterations therein.

And your Committee find, that the farms of excluſive privileges, which make a part of the ſaid revenues, are farms of privileges of excluſive trade; and it appears to your Committee, that the ſame did exiſt before the Company became poſſeſſed of theſe revenues.

And your Committee find, that the fines and forfeitures, which are ſtated as part of the ſaid revenues, are fines and forfeitures for breaches of the law, criminal, civil, or religious, of the ſaid country.

Your Committee proceeded next to enquire, in what manner theſe revenues are collected; and they find, that the Duan collects the ſame by leaſing them out, either to the Rajas or Zemindars, who are conſidered as having a ſort of hereditary right, or at leaſt a right of preference to the leaſe of the revenues of the province to which they reſpectively belong—or to other farmers under the Name of Izodars and other appellations—or to officers appointed by government under the Names of Fouzdars, Aumils and Fuſſildars, with all whom the government make in general annual engagements for the revenues of the ſeveral diſtricts.

And your Committee having enquired, whether the Company have ever diſmiſſed any of the Rajas or Zemindars of theſe provinces, they find, that the Company have taken into their hands the revenues of the provinces of Burdwan and Nuddea, upon the Rajas of the ſaid provinces falling in arrear of rent; and that a ſupport was allowed by the Company to the ſaid Rajas.

And your Committee find, that an annual rent-roll of the ſaid provinces, called the Bundibus, is renewed and ſettled every year at a feſtival, called the Poonah; which is uſually held in the month of May for Bengal, and in the month of September for Bahar: and your Committee refer to the journals of the 28th day of April 1767, when a rent-roll or Bundibus for the province of Bengal, for the year one thouſand ſeven hundred and ſixty-five was laid before the Houſe, to ſhew the nature and form of this inſtrument; and they have added in the Appendix of this Report, No. 1.—a rent-roll or Bundibus for the province of Bahar, for the like purpoſe.

And your Committee find, that in ſettling the ſaid rent-roll, the government firſt endeavours to treat for the revenues of each province or diſtrict, where there is a Raja or Zemindar, with ſuch Raja or Zemindar; and if the Raja or Zemindar does not come to an agreement with government, an officer is appointed to ſuperintend the collections, which collections are made by ſuch officer in the name of the Raja or Zemindar and his own, public orders being iſſued in their joint names; and in diſtricts, where there is no Raja or Zemindar, they endeavour to treat with the preſent farmer; and if ſuch farmer does not come to an agreement with government, the lands and revenues he held, are, in ſuch caſe, let to ſome other farmer for the beſt rent which can be procured, or taken into the hands of government.

And your Committee find, that after the general rent-roll is thus ſettled between the government and the ſeveral Rajas, Zemindars, farmers, and others, under different names, theſe again make their agreements with thoſe of leſſer degree, either with the ancient occupiers or tenants, called Ryotts, or with new tenants. And Mr. Verelſt informed your Committee, that by the antient rule of government, agreements with the Ryotts for lands, which they and their families have held, were conſidered as ſacred, and that they were not to be removed from their poſſeſſions, as long as they conformed to the Terms of their original contracts; but that this rule had not always been duly obſerved.

And your committee having enquired, whether the Raja, Zemindar, farmer, or collector, have a right to lay any new duties, or augment the old ones, by their own authority; they find, that they have no ſuch right: it appeared, however, to your Committee, by the evidence of Peter Michell, Eſq; ſecretary to the ſaid Company, and of Samuel Wilkes, Eſq; Examiner of Indian Correſpondence, that the books and correſpondence of the Company afford many inſtances of the country having been exceedingly diſtreſſed by additional taxes levied by the Zemindar, farmer, or collector, but not ſo much by the two former as by the latter. And Mr. Verelſt informed your Committee, that he believed, that the aforeſaid officers and collectors had levied new duties, or augmented the old ones, by their own authority, in every part and corner of the country; and that they did this much more, before the Company was in poſſeſſion of the Dewanee, than ſince; and he added that the government have a right to call upon them for every thing ſo collected: and that they have been called to an account, ſince the Company held the Dewanee, in ſeveral inſtances.

And your Committee find, by the correſpondence of the Company, that the Preſident and Council at Fort William are endeavouring to aſcertain the amount of the Muffuſul collections, or the revenues levied by the Raja, Zemindar, or farmer, in the ſeveral diſtricts of Bengal, in order to fix the profits of the ſaid Raja, Zemindar, or farmer, at a ſtated and reaſonable ſum, to prevent in future undue charges in the collections, and to preſerve the Ryott from oppreſſion by undue, additional, and arbitrary demands.

Your Committee proceeded next to enquire into the produce of theſe revenues; and to enable the Houſe to judge, whether the ſame have encreaſed or diminiſhed, ſince they have been in the hands of the Company, your Committee were deſirous of knowing, what had been the produce of the ſaid revenues, while the provinces where they are collected were under the ancient government of the Mogul or Nabob; and having examined Mr. Michell and Mr. Wilkes, your Committee were informed by them, that there is not to be found in the books or correſpondence of the Company any general ſtatement of the ſaid revenues, while theſe provinces were under the government before mentioned: but Mr. Verelſt informed your Committee, that having cauſed the records of the government of Bengal at Muxadavad to be examined, he found that Suja Khan who was ſeated on the muſnud or throne in the year 1738, uſed his beſt endeavours to encreaſe theſe revenues; and that the net revenues ariſing, from what is now called the Dewanee of Bengal, by which he means the revenues ariſing from the whole of that province, except from the diſtricts of Burdwan, Midnapore, Chittagong, and the twenty-four Calcutta Purgunnahs, were then as follows; viz.

	Sicca Rupees,			
Crown rent	6,656,884	9	4	2
A collection for the expence of his own houſhold	2,391,356	2	6	0
Jaghire to the buxey of the Empire	110,238	3	10	1
Jaghire to the Duan	452,171	9	16	3
A collection for the payment of troops in garriſon	241,109	0	4	3
A collection for defraying marine expences	1,013,792	14	11	2
A further collection for troops in garriſon	42,318	3	0	0
Sicca rupees	10,907,870	10	13	3
Current rupees at 2*s*. 3*d*. each	12,653,129	12	11	0
Or pounds ſterling	1,423,477	2	6	0

During the reign of Suffraz Khan, the ſucceſſor of Sujah Khan, the revenues of this country continued under the like regulations, and no alterations were made by him; but when Alliverdi Khan having killed his predeceſſor, uſurped the government, he was compelled upon the Morattos invading Bengal to the payment of a chout, one-fourth of the eſtimated original crown revenue: the amount of this chout was agreed to be Sicca rupees 1,104,262. 6. 7; for defraying of which an additional collection was made in the provinces; and this, with ſome further taxes for the expence of buildings and other charges, raiſed the aforeſaid revenues in his time to the amount of 13,282,960. 2 17. 1. or 1,733,426 pounds ſterling; and the revenues continued in this ſtate, until the ſoubahdary of Coſſim Ally Khan, who was ſeated on the muſnud in the year 1760; when he laid an additional tax of 1 and $\frac{1}{2}$ annas, or $\frac{3}{32}$ parts of the original crown rents; and eſtimated this addition at Sicca rupees 450,164. 2. 9. which being added to the former revenue of 13,282,960. 2. 17. 1. made the whole of theſe revenues in his time amount to 13,733,124. 5. 6. 1. or 1,792,172 pounds ſterling.

Mr Verelſt further informed your Committee, that he had not materials ſufficient to aſcertain the progreſſive riſe in the revenues in the province of Bahar, or in the diſtricts of Burdwan, Midnapore, or the Calcutta purgunnahs; but he preſumes, they muſt have kept pace

pace with thoſe of the other parts of the country; that the province of Chittagong was conquered about the year 1665 by a relation of Aurangzebe, and that the defence of it was for ſome time a heavy expence to government; but the inhabitants afterwards greatly increaſing, and the lands being improved by cultivation, the revenues ariſing from them were aſſigned over to the ſeveral officers, commanding their troops, for the defence of the country, on condition that they kept up a ſufficient force for that purpoſe; the lands under their management continuing afterwards to proſper, ſo as to yield a ſum conſiderably above the real charge of the forces neceſſary for the defence of the province, the government claimed a ſhare thereof; ſo that about the year 1713 a crowa rent was fixed on thoſe lands amounting to Sicca rupees 68,422. 10. 7¾, in addition to the revenues raiſed for the defence of the province; which crown rent has ſince been called the original rent, and on which every ſubſequent encreaſe has been calculated. Between the years 1713 and 1727, the rent of this province was raiſed 4 annas or one-fourth-part;—from 1727 to 1734, it was raiſed one-fourth part more;—and by ſeveral ſubſequent augmentations, every rupee of original crown rent was encreaſed in the year 1759 to 4. 13. 10½ rupees; and the ancient rent of rupees 68,422. 10. 7¾ was thereby raiſed to the ſum of 331,529. 1. 15. beſides ſeveral other extraordinary taxes levied for the ſupport of government under various pretences.

Your Committee having thus obtained the beſt information they were able, of the ancient ſtate of theſe revenues, they proceeded next to enquire, what they had produced ſince the Company became poſſeſſed of them; and for that purpoſe having called for a ſtatement of the revenues of Bengal and Bahar, including the provinces of Burdwan, Midnapore, and Chittagong, and the twenty-four Calcutta purgunnahs, from the time the Company became poſſeſſed of them reſpectively; the following account was produced to your Committee, which the ſervants of the Company informed them is as perfect as can be produced from any account tranſmitted to the Court of Directors.

STATE

STATE of the *Bengal* Revenues, ſhewing the groſs Receipts of the reſpective Revenues, and the Charges of Collection, &c. Charges in each Year, from the Time the Company became poſſeſſed of each of thoſe Revenues, to the laſt Advices.

	Groſs Revenues in the Province, as appears in the Bundoobuſt.	Charges of Collection allowed the Zemindars or Farmers.	Nett Balance to be received.	Groſs Collections.	Charges of Collection paid by the Company.	Jaghire to Lord Clive.	Tributes, Stipends, and Allowances.	Nett Revenues excluſive of Commiſſion.	Commiſſion paid on the revenues.	Nett Revenues.
May 1758 to April 1759	Lſt.	Lſt.	Lſt.	Lſt.	Lſt.	Lſt.	Lſt.	Lſt.	Lſt.	Lſt.
Calcutta and Purgunnahs	- - -	- - -	- - -	57,996	738	- - -	- - -	57,258	- - -	57,258
1759 - - - 1760										
Calcutta and Purgunnahs	- - -	- - -	- - -	85,915	2,497	23,100	34,564	25,754	- - -	25,754
1760 - - - 1761										
Calcutta and Purgunnahs	- - -	- - -	- - -	110,418	- - -	28,226	- - -	82,192		
Burdwan	- - -	- - -	- - -	359,249	- - -	- - -	- - -	68,342		
Midnapore	- - -	- - -	- - -	- - -	- - -	- - -	- - -	13,154		
			Lſt.	- - -	- - -	28,226	- - -	163,888	- - -	163,888
1761 - - - 1762										
Calcutta and Purgannahs	- - -	- - -	- - -	96,108	568	28,337	- - -	67,203		
Burdwan	- - -	- - -	- - -	457,288	- - -	- - -	- - -	432,223		
Midnapore	- - -	- - -	- - -	83,271	- - -	- - -	- - -	96,523		
Chittagong	- - -	- - -	- - -	59,694	- - -	- - -	- - -	81,883		
			Lſt.	- - -	568	28,337	- - -	677,832	- - -	677,832
1762 - - - 1763										
Calcutta and Purgunnahs	- - -	- - -	- - -	84,166	- - -	29,451	- - -	54,715		
Burdwan	- - -	- - -	- - -	538,824	- - -	- - -	- - -	444,281		
Midnapore	- - -	- - -	- - -	- - -	- - -	- - -	- - -	83,624		
Chittagong	- - -	- - -	- - -	60,420	- - -	- - -	- - -	52,579		
			Lſt.	- - -	- - -	29,451	- - -	635,199	- - -	635,199
1763 - - - 1764										
Calcutta and Purgunnahs	- - -	- - -	- - -	95,242	- - -	11,939	- - -	83,303		
Burdwan	- - -	- - -	- - -	544,445	453,120	4,683	- - -	448,437		
Midnapore	- - -	- - -	- - -	- - -	- - -	- - -	- - -	84,237		
Chittagong	- - -	- - -	- - -	- - -	- - -	- - -	- - -	47,304		
			Lſt.	- - -	4,683	11,939	- - -	663,281	31,865	631,416
1764 - - - 1765										
Calcutta and Purgunnahs	- - -	- - -	- - -	136,252	- - -	26,075	- - -	110,177		
Burdwan	- - -	- - -	- - -	475,937	411,286	2,935	- - -	408,351		
Midnapore	- - -	- - -	- - -	- - -	- - -	- - -	- - -	66,480		
Chittagong	- - -	- - -	- - -	- - -	- - -	- - -	- - -	45,532		
			Lſt.	- - -	2,935	26,075	- - -	630,540	24,408	606,132
1765 - - - 1766										
Calcutta and Purgunnahs	- - -	- - -	- - -	122,029	119,371	10,184	20,406	- - -	68,781	
Burdwan	- - -	- - -	- - -	437,176	458,809	57,425	- - -	- - -	401,384	
Midnapore	- - -	- - -	- - -	107,282	85,304	2,948	- - -	- - -	82,356	
Chittagong	- - -	- - -	- - -	54,945	49,076	7,883	- - -	- - -	41,193	
Muxadavad	- - -	2,098,214	134,406	1,963,808	1,338,362	38,546	- - -	361,952	937,864	
Bahar	- - -	- - -	- - -	797,473	207,303	56,449	- - -	- - -	150,854	
			Lſt.	- - -	173,435	20,406	361,952	1,682,432	1,005	1,681,427

STATE of *Bengal* Revenues, &c. continued.

	Gross Revenues in the Province, as appears in the Bundoobust.	Charges of Collection allowed the Zemindars or Farmers.	Nett Balance to be received.	Gross Collections.	Charges of Collection paid by the Company.	Jaghire to Lord Clive.	Tributes, Stipends, and Allowances.	Nett Revenues exclusive of Commission.	Commission paid on the revenues.	Nett Revenues.
May 1766 to April 1767	Lft.	Lft.	Lft.	Lft.	Lft.	Lft.	Lft.	Lft.	Lft.	Lft.
Calcutta and Purgunnahs	- - -	- - -	- - -	130,542	10,453	29,912	- - -	90,177		
Burdwan	- - -	- - -	450,225	573,971	91,551	- - -	- - -	482,420		
Midnapore	- - -	- - -	107,613	119,379	6,217	- - -	- - -	113,162		
Chittagong	- - -	- - -	- - -	54,401	11,782	- - -	- - -	42,619		
Muxadavad	2,235,088	133,936	2,101,152	2,042,372	80,039	- - -	812,864	1,149,469		
Bahar	- - -	- - -	772,510	885,152	216,972	- - -	- - -	668,180		
								2,546,027		
Duties on Salt and Beetle Nut	- - -	- - -	- - -	- - -	- - -	- - -	- - -	22,500		
			Lft.	- - -	417,014	29,912	812,864	2,568,527	18,433	2,550,094
1767 - - - 1768										
Calcutta and Purgunnahs	- - -	- - -	- - -	175,945	21,254	29,096	- - -	125,595		
Burdwan	- - -	- - -	507,294	565,039	98,224	- - -	- - -	466,815		
Midnapore	- - -	- - -	108,966	106,885	7,391	- - -	- - -	99,494		
Chittagong	- - -	- - -	58,423	57,805	10,244	- - -	- - -	47,561		
Muxadavad	2,165,938	107,159	2,058,779	2,062,605	123,232	- - -	847,550	1,091,823		
Bahar	- - -	- - -	824,791	639,728	88,618	- - -	- - -	551,110		
								2,382,398		
Duties on Salt and Beetle Nut	- - -	- - -	- - -	- - -	- - -	- - -	- - -	92,250		
			Lft.	- - -	348,963	29,096	847,550	2,474,648	23,393	2,451,255
1768 - - - 1769										
Calcutta and Purgunnahs	- - -	- - -	- - -	170,060	25,037	29,096	- - -	115,927		
Burdwan	- - -	- - -	476,325	576,746	108,928	- - -	- - -	467,818		
Midnapore	- - -	- - -	- - -	116,153	6,460	- - -	- - -	109,693		
Chittagong	- - -	- - -	- - -	57,624	8,964	- - -	- - -	48,660		
Muxadavad	2,166,862	97,784	2,069,078	2,159,840	102,877	- - -	918,334	1,138,629		
Bahar	- - -	- - -	852,245	706,781	83,697	- - -	- - -	623,084		
			Lft.	- - -	335,963	29,096	918,334	2,503,811	101,620	2,402,191
1769 - - - 1770										
Calcutta and Purgannahs	- - -	- - -	- - -	167,741	23,576	29,096	- - -	115,068		
Burdwan	- - -	- - -	476,325	546,766	102,612	- - -	- - -	444,154		
Midnapore	- - -	- - -	- - -	107,923	6,432	- - -	- - -	101,491		
Chittagong	- - -	- - -	- - -	53,158	8,289	- - -	- - -	44,869		
Muxadavad	2,090,830	97,810	1,993,020	1,915,512	114,309	- - -	838,473	962,730		
Bahar	- - -	- - -	729,213	550,875	94,631	- - -	- - -	456,246		
								2,124,558		
Duties on Salt and Beetle Nut	- - -	- - -	- - -	- - -	- - -	- - -	- - -	28,926		
			Lft.	- - -	349,849	29,096	838,473	2,153,484	35,190	2,118,294
1770 - - - 1771										
Calcutta and Purgunnahs	- - -	- - -	- - -	167,875	35,856	29,096	- - -	102,923		
Burdwan	- - -	- - -	- - -	615,819	86,324	- - -	- - -	529,495		
Midnapore	- - -	- - -	- - -	114,020	6,742	- - -	- - -	107,278		
Chittagong	- - -	- - -	- - -	56,827	7,756	- - -	- - -	49,071		
Muxadavad	2,087,410	97,810	1,989,600	1,836,088	125,874	- - -	889,776	820,438		
Bahar	- - -	- - -	- - -	541,712	95,537	- - -	- - -	446,175		
								2,055,380		
Duties on Salt and Beetle Nut	- - -	- - -	- - -	- - -	- - -	- - -	- - -	2,812		
			Lft.	- - -	358,089	29,096	889,776	2,058,192	48,204	2,009,988

Note. The Rise and Fall of Revenue, as well as any Deviation from the Agreements made, arise from Two Causes; the Balances of preceding Years being brought into the current Year, or Remissions in the Revenues on Account of Losses by Droughts or excessive Rains, as well as the Misconduct of the Farmers, &c.

The

The ſum of £. 34,564. in the year 1759-1760, in the column of tribute and ſtipends, &c. is for the following entries, viz.

December 1759.	Paid the Nabob three months rent from 14th April to 13 July, Bengal ſtile			Ct Rs 37,621
			Sica Rs	
April 1760.	Paid the Nabob account new lands		212,332	
	Paid ditto Piſhcuſh for the Sunnud		20,101	
		Sa Rs	232,433	
		Batta 16 per Cent.	37,189	
				269,622
			C Rs	307,243
			Lſt.	34,564

It appears by the Nabob's ſunnud granting to the Company the twenty-four Purgunnahs, that there was to be an annual payment to him for the king's rent, of the ſum of rupees 222,958 : It is ſuppoſed the above ſums (except the Piſhcuſh for the Sunnud) was on account of theſe rents preceding the grant of them to lord Clive as a Jaghire.

With regard to Midnapore in the year 1760, the country was at that time in a ſtate of war, therefore only the nett ſum collected can be brought to account.

It appears from the records that the Calcutta twenty-four purgunnahs were, from the 18th July 1758, put under the direction of Mr. Frankland, as collector of thoſe revenues, until a proper mode of management could be ſettled by the board ; the amount of the collections of thoſe diſtricts the year they were under that gentleman's management, appears on the general books to be the ſum of £. 57,996.

It appears alſo on conſultation, 21ſt September, 1758, that a committee was appointed for the management of thoſe lands, and conſiſted of Meſſrs. Watts, Frankland, and Scrafton.

It likewiſe appears on conſultation, 12th July, 1759, that the council reſolved to put up to ſale the twenty-four Purgunnahs for three years; accordingly they were ſold on the 31ſt for Sicca rupees 765,700 per Ann. Khallaries not included.

Under this management which appears to be a ſcene of experiments, in order to aſcertain the full value of theſe lands, which is found to have been gradually increaſing, no period of regular accounts appears ſo as to be able to fill up the firſt three columns.

It is impoſſible to furniſh the committee with an account of particulars under the head of charges of collection paid by the Company, as ſufficient accounts have not been received by the court of directors.

Errors excepted.

East India Houſe,
March 22d, 1773.

John Annis,
Aſſiſtant Auditor of Indian Accompts.

And your committee having examined Harry Verelſt, Eſq. Richard Beacher, Eſq. and James Alexander, Eſq. in order to explain the foregoing account, and firſt with reſpect to the arrears at the end of each year, they informed your committee, that a part of the arrears of the preceding year may ſometimes be collected in the ſubſequent year, but rarely the whole; —that the arrears of any former years ought in general to be conſidered as deſperate debts, and that they have been wholly or in part remitted, or ordered to be written off. They alſo informed your committee, that in ſome caſes the farmers agree to take upon themſelves the charges of the collections in the provinces, and to pay in a certain net revenue, which is the reaſon that in ſome of the years, and with reſpect to ſome of the provinces, there are no ſums ſtated in the two firſt columns of the foregoing account : and your committee think proper to obſerve, that in the foregoing account the groſs collections are ſtated from May to April in each year, which is the reaſon that in the province of Bahar the groſs collections differ conſiderably in ſome years from the revenues, which are ſtated to be levied on the province in the fourth column; becauſe the bargain with the farmers in that province is made, and the account taken, from October to September in each year; and where the revenue actually received, as ſtated in the fifth column exceeds that which ought to be received, as ſtated in the fourth column, the reaſon is, that in that ſum is included ſome of the arrears of the preceding year, which the officers of the government had found means to collect.

Your committee proceeded next to inquire into the ſeveral payments, that have been made out of the ſaid revenues, by virtue of any treaties or agreements entered into by the preſident and council of Calcutta, or the ſelect committee there, or by any order made by them, or by order of the court of directors in England :

And

And your Committee find, that by articles of agreement between the king Shah Aalum and the Nabob Nudjum ul Dowlah, to which the Company were made guarantees, dated the 19th of Auguſt 1765, which agreement is already before the Houſe, a tribute of 26 lacks of rupees per annum was agreed to be paid to the ſaid king Shah Aalum out of the revenues of Bengal, Bahar, and Orixa, to commence from the firſt of September 1765.

And your Committee find, that by an agreement, made with the aforeſaid Nudjum ul Dowlah, dated the 30th day of September 1765, which agreement is already before the Houſe, the annual ſtipend of 5,386,131. 9. was agreed to be paid to the ſaid Nabob Nudjum ul Dowlah, as an adequate allowance for the ſupport of the Nizamut.

And your Committee find, that by an agreement, made the 18th of May 1766, between the Nabob, Syef ul Dowlah and the governor and council of Fort William, which agreement is already before the Houſe, the annual ſtipend of 4,186r,131. 9a. was agreed to be paid to the ſaid Nabob for the purpoſe beforementioned.

And your Committee find, that by an agreement, made the 21ſt of March 1770, between the Nabob Maberek ul Dowlah and the governor and council of Fort William, a copy of which is annexed to the laſt report, the annual ſum of 3,181,991. 9. was agreed to be paid to the ſaid Nabob for the purpoſe beforementioned.

And your Committee find, in a paragraph of a letter of the court of directors to the governor and council at Calcutta, dated the 10th of April 1771, a copy whereof is hereunto annexed, No. 2, that the ſtipend abovementioned of 3,181,991. 9. was diſapproved; and it was thereby ordered, that the Nabob's ſtipend ſhould be reduced to 16 lacks of rupees per annum during his minority.

And your Committee find, that by order of the ſelect committee at Calcutta, dated the 31ſt day of December 1766, a copy whereof is hereunto annexed, No. 3, an allowance of 12 lacks of rupees per annum was ſettled upon the miniſters, Mhamud Reza Khan, Roy Doolub, and Shitabroy, to commence from the 31ſt of January 1767, which allowance was afterwards divided in the following proportions, to

Mahmud Reza Khan	—— ——	9 lacks per annum.
Roy Doollub	—— ——	2
Shitabroy	—— ——	— 99,996 Rupees.

and, beſides the beforementioned allowances, your Committee find in an account of ſervants employed at Patna, tranſmitted to the committee of revenue at Fort William, and entered on their proceedings the 10th of June 1771, that lord Clive and the ſelect committee allotted Shitabroy a monthly allowance of 25000 rupees.

And your Committee find, in another paragraph of the aforementioned letter of the court of Directors of the tenth of April 1771, to the governor and Council at Fort William, that it was ordered, that Mahmud Reza Khan's ſalary ſhould be reduced from 9 to 5 lacks, and that Dollubram's ſhould ceaſe with his life.—And your Committee find, that Dollubram is ſince dead.—And your Committee having enquired, whether the beforementioned ſalaries and ſtipends have been conſtantly paid, they find, that in conſequence of the evils ſuffered by the late famine in Bengal, the Governor and ſelect committee on the 26th of May 1770, as appears by their proceedings, a copy whereof is hereunto annexed, No. 4, ordered 30 lacks of rupees at the leaſt to be ſtopped out of the tribute to the king, and the allowances to the Nabobs and miniſters.

And your Committee refer to the foregoing ſtatement of the revenues of Bengal and Bahar for the ſums paid under the head of ſtipends and allowances; and they find that the arrears due at the cloſe of the ſaid account, including what was unpaid of the ſtoppage abovementioned to the king, Nabob, and the miniſters, is as follows:

		£.
To the king Shah Aalum	—— ——	60,406
Nabob Meberek ul Dowlah	—— ——	125,085
M. R. Cawn	—— —— ——	26,273

And your Committee find, by a minute of the Governor and Council of Fort William, dated the 14th of April 1766, copy whereof is hereunto annexed, No. 5, that, in conſideration of the merit of the family of the Seats to the Company, as ſtated in the ſaid minute, the Governor and Council agreed, that a claim of the Seats to the amount of 21 lack of rupees lent to the late Nabob Meer Jaffier, for the ſupport of his and the Engliſh army, ſhould be paid in equal proportions by the Company and Nabob, at certain ſtated periods, within the courſe of ten years; which agreement the court of Directors by their letter to the ſelect committee at Fort William, dated 16th of March, approved of.

And your Committee find, that ſeveral other payments have been made out of the revenues of the Dewanee, ſince the Company became poſſeſſed of them, on account of reſtitution for private loſſes in the war with Coſſim Ally Cawn, and of donations to the army and navy for their ſervices on that occaſion; and in order to explain theſe tranſactions more fully, your Committee think proper to obſerve, that when the war broke out with Coſſim Ally Cawn in the

the year 1763, and a reſolution was taken by the Preſident and Council of Fort William to reſtore Meer Jaffier to the Subahſhip, the ſaid Preſident and Council entered into a treaty with him, dated the 10th of July 1763, a copy of which was laid before the Houſe the 20th of January 1767, by which, among other articles, he agreed to reimburſe to all private perſons the amount of ſuch loſſes, proved before the Governor and Council, as they might ſuſtain in their trade in the country; and if he ſhould not be able to diſcharge this in ready money, to give aſſignments of lands for the ſame: and it appears to your Committee, that upon the ſame occaſion the ſaid Meer Jaffier promiſed a donation of 25 lacks of rupees to the army.

And your Committee find, by a minute of the conſultations of Fort William, the 15th of November 1764, a copy whereof is hereunto annexed, No. 6. that the ſaid Meer Jaffier gave to the then commander of the fleet an engagement in writing, dated the 8th of October 1764 for the payment of 12 lacks and an half of rupees to the Navy.

And it appears to your Committee, that a large proportion of the reſtitution money, and of the donation to the army was paid by Meer Jaffier, or by his ſucceſſor Nudjum ul Dowlah, while they were in poſſeſſion of the Dewanee; but they do not find that any part of the donation to the navy was paid by them.

And your Committee find, by a letter of the court of Directors to the Preſident and Council at Fort William, dated the 26th of April 1765, an extract of which is hereunto annexed, No. 7, that the ſaid Directors had then received no information, except by report, of the amount of the reſtitution money, or of the donation to the army or navy; and they find by the ſaid letter, and by another letter of the 24th of December 1765, an extract of which is hereunto annexed, No. 8, that the court of Directors then expreſſed in the ſtrongeſt terms their higheſt diſapprobation of theſe tranſactions, that they require a juſt and preciſe account of them; and that they forbid any payments on thoſe accounts, until their further orders: but notwithſtanding theſe ſentiments of the court of Directors, your Committee find by a minute of the General Court of the 24th of September 1766, a copy of which is hereunto annexed, No. 9; that it was then reſolved, that it be recommended to the court of Directors to cauſe ſo much of the donation to the navy, as can be recovered, to be paid out of the arreers of the revenues due to the Nabob of Bengal; and for ſo much as the ſaid arrears ſhall fall ſhort of the amount of the ſaid donation, to be paid out of the Company's Duannee, at ſuch reaſonable times as ſhall be moſt convenient to their affairs; and that the court of Directors gave orders conformable to the ſaid reſolution, in their general letter to the Preſident and Council at Fort William, dated the 21ſt of November 1766, an extract of which is hereunto annexed, No. 10.

And your Committee find by the minutes of the General Courts on the 1ſt and 8th of July 1768, copies of which are hereunto annexed, No. 11, 12, that a motion was made, that orders be forthwith ſent to the Governor and Council of Bengal, for the immediate payment out of the revenues of Bengal, Bahar, and Orixa, of what remains unpaid of the reſtitution money to the ſeveral perſons, to whom it is due, according to their claims as admitted and liquidated by the committee, formerly appointed by the Governor and Council for that purpoſe; and at the ſaid General Courts, it was propoſed, and carried upon the queſtion, to add the following words to the ſaid motion, "Whether ſuch claims were found to ariſe by loſſes in "trade in ſalt, beetle-nut, or tobacco, (which the court of Directors have at this court re-"preſented to be in their opinion, and alſo in the opinion of their council, illicit trades, and "repugnant to the covenants entered into with the Company by their ſervants) or not." and your Committee find, that a ballot having been taken on the amended motion, it was carried in the negative.

And your Committee find, by the minutes of the General Courts of the 11th and 16th of Auguſt 1769, copies whereof are hereunto annexed, No. 13, 14, that a motion having been made, that it was the opinion of the court, that the balance unpaid to the claimants of the reſtitution fund be paid in Bengal as ſoon as the ſtate of the Company's treaſury would permit; it was upon a ballot carried in the affirmative.

And your Committee find, by a letter from the court of Directors to the Preſident and Council at Fort William, dated the 10th of November 1769, an extract of which is hereunto annexed, No. 15; that they acquainted the ſaid Preſident and Council with the ſaid reſolution of the General Court, and added, that conſidering that by that reſolution a diſcretionary power was veſted in them to make the ſame payments when the ſtate of the Company's treaſury would admit, they did not think themſelves warranted in the preſent ſtate of the Company's affairs in India, to give orders for the payment of ſo large a ſum that ſeaſon, and therefore they poſitively directed that no money ſhould be paid on that account, till their further orders.

And your Committee having enquired, what ſums have been paid by the Company on account of the donations to the army and navy, and of the reſtitution money ſince the Company became poſſeſſed of the Dewannee, they find by a letter from the Preſident and Council at Fort William to the court of Directors, dated the 27th of March 1772, an extract of which is hereunto annexed, No. 16; that the ſaid Preſident and Council had drawn bills on the court of Directors for one moiety of the navy donation, which bills appear by an account de-

livered in to the committee, atteſted by Peter Michell, Eſq; ſecretary to the Eaſt India Company, a copy of which is hereunto annexed, No. 17, to amount to 76,049. 9. 6. pounds ſterling; and that the ſaid Preſident and Council had agreed to give intereſt bonds to the navy agents at Fort William for the other moiety, and to give them bills on the court of Directors in exchange for the ſaid bonds, when the treaſury at Fort William ſhould be open.

And your Committee find, by the evidence of Mr. John Annis, aſſiſtant auditor of Indian accounts, that the Preſident and Council at Fort William paid on account of reſtitution for private loſſes on the 12th day of May 1766, CRs 348,000; and that the ſaid Preſident and Council paid the army agent on account of the donations to the army on the 21ſt day of March 1766, CRs 150,000; on the 8th of April 1766, CRs 24000; and on the 12th of September 1769, CRs 145,632, being the balance of that account.

And your Committee find, by the evidence of Mr. John Annis, that the total amount of claims for reſtitution allowed, was CRs 5,568,000, and that the balance remaining unpaid, was CRs 1,533,818. 11. 6. by which balance the ſum paid will appear to be leſs than the ſum ſtated to have been paid in the minute of the General Court the 1ſt of July 1768; but as Mr. Annis informed the committee, that this is the laſt account received, your Committee have taken it as the true one.

And your Committee find, by a letter from the court of Directors to the Preſident and Council at Fort William, dated April the 10th 1771, an extract of which is hereunto annexed, No. 18; that they then ordered that out of the ſeveral deductions directed to be made from the allowance to the Nabob, and the ſtipends to the miniſters, as is before ſtated, the ſums paid by the Company to the army and navy on account of the donations beforementioned, the debt due to Bolackidas, and the ſtipulated payment to Juggat Seat, ſhould firſt be wholly ſatisfied and reimburſed to the Company; and that ſuch farther ſums as ſhall ariſe from the ſaid reductions, ſhould be applied from time to time, to clear the balance unpaid to the claimants of the reſtitution fund, and alſo the donation of two lacks to Colonel Monro (which appears to your Committee to have been promiſed to him by the Nabob Meer Jaffier, in conſideration of his having relinquiſhed a jaghire in Bengal, granted to him by the king) in ſuch proportions, as the reſpective claims may bear to each other, until the whole ſhall be diſcharged; but they add, that the principal only of the ſums due from the Sircar, are to be allowed in the payments there ordered.

And your Committee having enquired, whether any Jaghires have been granted out of theſe revenues, ſince the Company became poſſeſſed of them, they find by the Moorſhedabad conſultations, the 17th December, 1770, hereunto annexed, No 19, that a Jaghire was granted to Dollubram, to commence from April 1766, amounting to rupees 187,500 per annum.

And your committee find, in the proceedings of the committee of revenue the 10th of June 1771, an extract whereof is in the Appendix, No. 20, that in 1766, part of two purgunnahs were granted,

		Rupees.
To Moneer ul Dowlah	Value	56,649
And to M. R. Cawn, one Jaghire	Value	16,064
And to ditto — one other Jaghire	Value	19,788
And to ditto — one other Jaghire	Value	24,234

And your committee having enquired, whether the inſtruments or ſunnuds, by which theſe Jaghires were granted, are to be found in the correſpondence of the Company, a tranſlation of a ſunnud was produced to them, which appears in the Moorſhedabad conſultations 1770, by which the beforementioned Jaghire was granted, by the king Shah Aalum, to Dolubram, from the year 1172, which anſwers to the Chriſtian Æra 1765-6; and a letter of Mhamud Reza Cawn to the preſident of Fort William, entered on the country correſpondence, 30th December 1765, was produced to your committee [a copy whereof is added in the appendix, 21 (a)] in which M. R. Cawn ſays, "My Lord, you are pleaſed out of your favour to confer upon me a Jaghire;" and Mr. Wilkes referred to a ſtatement of Jaghires in the Bahar province, tranſmitted in a letter of Mr. Rumbold, to the ſelect committee, dated the 6th of July 1767, as the only ſtatement of Jaghires which he has hitherto found in the correſpondence of the Company's ſervants in Bengal, beſides what is already ſtated in this report; which letter and ſtatement your Committee have annexed to their report, No. 21 (b), for the information of the houſe.

And your Committee find, that at ſeveral times ſince the Company became poſſeſſed of the ſaid revenues, certain ſums have been paid out of them to the preſident, and other ſervants of the Company in India, under the name of commiſſion.

And your Committee find, by a paragraph of a letter of the court of directors 13th of March 1761, to the governor and council at Fort William (a copy whereof is hereunto annexed, No. 22) that an allowance was ordered to be made to their preſident Mr. Vanſittart, and to the preſident for the time being, of a commiſſion of $2\frac{1}{2}$ per cent. to be deducted from the net annual revenue of their acquired territories, to be paid at the

cloſe

cloſe of every year: — and by a paragraph of a letter from the court of directors, of 13th of May 1763, to the governor and council of Fort William, (a copy whereof is hereunto annexed, No. 23.) the court of directors confirmed the aforementioned allowance, as a ſettled and invariable emolument to every governor; and they direct, that ſo long as Mr. Vanſittart ſhall continue in the government of Bengal, he be allowed a commiſſion of 2½ per cent. of all ſuch revenues as have, or may ariſe out of the grants from Coſſim Ally Cawn; and that the payment commence with the ceſſion of thoſe countries; adding, that this additional emolument is expreſſly to be underſtood as a diſtinct reward due to the perſonal merit of the ſaid preſident Mr. Vanſittart, and is abſolutely to ceaſe upon his quitting the government; and that it is not to be claimed or any ways pretended to by their future governors, whoſe fixed emoluments, very handſome and extenſive, are to be confined to the orders and regulations of 13th March 1761.

And your Committee find, by a paragraph of a letter from the court of directors, to the governor and council of Fort William, dated 1ſt of June 1764 (a copy whereof is hereunto annexed, No. 24) that the ſum of £. 6,000. per annum was allowed Lord Clive, as preſident and governor, to be paid him monthly, and to commence upon his arrival in Bengal; which allowance, together with one per cent. out of the 2½ per cent. coinage duty, was to be in full conſideration for all his ſervices, both civil and military; and that his lordſhip was conſequently to have no allowance whatever, by way of commiſſion or otherwiſe, out of the revenues from any of the territorial acquiſitions whatſoever.

And your Committee find, that Lord Clive having made a propoſal to the ſelect committee 19th September 1766, (a copy whereof is hereunto annexed, No 25) that the governor ſhall, in the moſt public manner, in the preſence of all the Company's ſervants, the mayor and aldermen, and free merchants, aſſembled at the mayor's court, take an oath and execute a penalty bond (copies of which penalty bond and oath are alſo hereunto annexed, No 26, 27) the ſelect committee reſolved by a minute of the 16th January 1767 (a copy whereof is hereunto annexed, No 28) that in conſideration of Lord Clive's having relinquiſhed five ſhares to which he was entitled in the capital ſtock of the ſociety of trade, as well as every other commercial benefit and advantage, that they do aſſign to his lordſhip, as an equivalent for the ſame, a commiſſion of 1 and $\frac{1}{3}$ per cent. upon the revenues of Bengal and Bahar; the payment thereof to commence from the 1ſt day of September laſt, and to continue to the 1ſt of September enſuing; and that as Mr. Verelſt would have the charge of the government for ſeveral months after his lordſhip's departure, without any eſtabliſhed funds for maintaining the expence and dignity of his ſtation, the ſelect committee further reſolved, that Mr. Verelſt ſhould in like manner draw the commiſſion of 1 and $\frac{1}{3}$ upon the revenues of Bengal and Bahar, until the month of September after he ſhould have reſigned the government.

And your Committee find that Lord Clive took the ſaid oath and executed the ſaid penalty bond on the 1ſt day of October 1766.

And your Committee find that Harry Verelſt, Eſq. the ſucceeding governor, took an oath, and executed a penalty bond, different from the oath taken and bond executed by Lord Clive, (copies of which are hereunto annexed, No 29) on the 17th day of February 1767.

And your Committee find, by a paragraph of a letter of the court of directors to the governor and council at Fort William, dated the 20th of November 1767, (a copy whereof is hereunto annexed, No 30) that they thereby ordered, that the allowance of 1 and $\frac{1}{3}$ per cent. commiſſion on the Dewannee revenues, ſettled by the governor and council on the governor, for relinquiſhing all ſhare in the ſalt trade, ſhould abſolutely determine and ceaſe upon the 1ſt of September 1767. And in ſubſequent paragraphs of the ſaid letter (copies whereof are hereunto annexed, No 30) it is ſaid that as the trade of their ſervants was to be confined to the articles of export and import only, in which they would be greatly affected by the great demands for extending the Company's inveſtments, and conſidering the great encreaſe of buſineſs in which their ſervants were neceſſarily engaged, and which demanded their utmoſt care and attention, they were come to a reſolution to give them a reaſonable encouragement, to exert themſelves with zeal and alacrity in their ſeveral departments; but which they were to look upon as a free gift from the hands of their employers, offered to them annually ſo long as the preſent revenue ſhould remain with the Company, and their behaviour ſhould continue to merit ſuch a reward; and they direct, that they ſhould draw out an annual account of the ſums received from the Dewannee, deducting thereout the ſtipulated payment to the king, and the allowance to the Nabobs and miniſters, and alſo of the revenues of the provinces of Burdwan, Midnapore, Chittagong, and the Calcutta purgunnahs, from which were to be deducted Lord Clive's Jaghire, and the ordinary charges of collection, and upon the amount of the ſaid net revenues they were thereby indulged to draw a commiſſion of 2 and an half per cent. and that the ſum which ſhould be the produce of the ſaid 2 and an half per cent. was to be divided into one hundred parts or ſhares, which parts or ſhares were to be appropriated in manner mentioned in the ſaid letter;—and they added, that the large proportion allowed to the governor, in the beforementioned commiſſion of 2 and an half per cent. was in conſideration of his relinquiſhing, and not being concerned in, any trade whatever, even in articles of import and export, and likewiſe of relinquiſhing all preſents or other gratifications, as expreſſed in the deed of renun-

ciation

ciation entered on the proceedings of the ſaid governor and council, the 22d of September 1766, which the ſaid court of directors approved and confirmed, and directed that all governors ſhould execute the like inſtrument on their entering into their office; and the ſaid court of directors further added, that their inducement for annexing ſo great an appointment to the ſtation of preſident and governor was, in full expectation of his giving up his whole time and attention to the faithful diſcharge of his duty, and that being excluded from all trade himſelf, he might be vigilant in watching and detecting all abuſes committed by others; and that it was to be obſerved that the ſhares of the commiſſion in the ſaid letter ſpecified, for the governor, were in addition to his then ſalary of £. 3,000, per annum, and his mint duty and conſulage; and that the ſhares to the other ſervants were to be in addition to their ſalaries, diet money, and the poſts they might reſpectively hold, except as in the ſaid letter is excepted; and they directed that the beforementioned commiſſion of two and an half per cent. ſhould commence from the 1ſt of September 1767; but as they had before ordered, that the allowance made to the governor of 1 and $\frac{1}{8}$ per cent. on the Dewannee revenue was abſolutely to determine and ceaſe on that day; they further directed that, from the ſaid 1ſt day of September, to the time of the arrival of thoſe advices, an allowance of 1 and $\frac{1}{8}$ per cent. on the Company's net territorial revenues, ſhould be made to the governor, and that the ſum ariſing from the remaining 1 $\frac{3}{8}$ per cent. which completed the two and an half per cent. commiſſion, ſhould be proportioned among the principal ſervants, civil and military, according to the reſpective ſhares allotted them in the ſaid letter: — But the court of directors finding, that, from an eſtimate they had made of the amount and diſtribution of the ſaid 2 and an half per cent. a conſiderable ſum would remain unappropriated, they ordered the ſurplus to be carried to the Company's credit, until the ſaid governor and council ſhould receive further orders from them, concerning the diſpoſition of it.

And your Committee find, by a letter of the court of Directors to the ſaid Governor and Council, dated the 16th of March 1768 (an extract whereof is hereunto annexed, No. 31.) that they directed one lack and one-third of a lack of current rupees, ariſing from the revenues of Bengal, being, as is explained in a ſubſequent letter, part of what remained of the two and half per cent. unappropriated, to be proportioned among their civil and military ſervants at Bombay.

And your Committee find, by a letter from the Governor and Council at Fort William, to the court of Directors, dated the 2d of February 1769 (a copy whereof is hereunto annexed, No 32.) that they took upon themſelves to allow certain ſhares of the ſaid two and an half per cent. to the chiefs of ſubordinates, who were not entitled to them by the ſaid order of the court of directors of the 20th of November 1767.

And your Committee find, by a letter of the court of directors to the governor and council at Fort William, dated the 23d day of March 1770, (extract of which is hereunto annexed, No 33) that they diſapproved of the allowances ſo made; and ordered the ſaid governor and council to repay, into the Company's treaſury in Bengal, the amount of the ſeveral ſums ſo allowed by them and not authorized by the ſaid court of directors.

And your Committee refer to the foregoing ſtatement of the revenues of Bengal and Bahar, for an account of what has been received by the Company's ſervants under the head of commiſſion, but it is neceſſary to obſerve, that as the ſum of £. 31,865, ſtated in the ſaid account to be received in the year 1763-4, is more than what the preſident was intitled to for that year, it probably includes the preſident's commiſſion upon the ſaid revenues, from the year 1761 to that period, as no ſum is ſtated as paid him on that account, till the year 1763-4.

And your Committee have added in the Appendix (No. 34. a. b. c. d. e. f. g.) accounts of the particular ſums received by each perſon, in each year, under the head of commiſſion, from the 1ſt of September 1767 to the 31ſt of Auguſt 1771.

And your Committee find, that notwithſtanding the laſt mentioned commiſſion of two and an half per cent. was declared, by the court of directors, to be granted to the ſervants of the Company, in conſideration of their trade being confined to the articles of export and import only, yet the ſaid court of directors, by their inſtructions to the ſuperviſors ſent out in 1769, which inſtructions the governor and council of Fort William were afterwards ordered to carry into execution (extracts whereof are hereunto annexed, No 35) after giving orders for preventing all monopolies, and particularly in ſalt, beetle nut, and tobacco, again laid open the ſaid trade to their ſervants, by declaring that it was their intention, that the trade in ſalt, beetle nut, and tobacco be laid open to all perſons, as well natives as Europeans, and that Engliſh ſubjects ſhould be permitted to trade therein, only, upon the ſame footing, and under the ſame duties and reſtrictions, as natives or other ſubjects.

And your Committee find, by a minute of the proceedings of the governor and council of Fort William, dated the 12th of December 1770 (a copy of which is hereunto annexed, No 36) that the ſaid governor and council, having received notice of the ſaid inſtructions, by letter of the court of directors dated the 23d of March 1770, carried the ſaid orders for opening the trade into execution, by publiſhing the following notice, " that the honourable " the Eaſt India Company have been pleaſed to lay open the trade in ſalt, beetle nut, and " tobacco, throughout theſe provinces; and that all perſons, whether Europeans, or others,

" are

" are hereby permitted to engage in it, ſubject to the regulations already enforced, and to " ſuch others as may hereafter be made by the honourable the members of the adminiſtra- " tion, by order of the honourable the preſident and council."

And your Committee find, by the letters of Mr. Charles Stewart, the reſident at Burdwan, dated in May 1771, to the committee of revenue at Calcutta, and the ſeveral depoſitions of the Molungees or ſalt-makers ſent therewith, (copies of which are hereunto annexed, No 37) that, not long after the opening of the trade in the manner beforementioned, a certain native, named Kerperam Muckerjee, declaring that he acted on account of the governor and council, ſeized by force ſeveral parcels of ſalt, which, being finally prepared, had the ſeal or chop on them of the perſon to whom they belonged, which chop he took off, and, in its ſtead, affixed his own :—and it further appears in the beforementioned depoſitions taken on oath and ſigned by a great number of ſalt-makers, that complaints of a ſimilar nature, practiſed in 49 villages, were made againſt the ſaid Kerperam Muckerjee; which complaints he did not deny; and the ſeal or chop ſo fixed appeared in many inſtances to be inſcribed " Mr. Charles Floyer and company, Sahebaung," which laſt word your Committee are informed is a word of authority, commanding reſpect.

And your Committee find, that the ſaid reſident, in one of his ſaid letters, dated 15th of May 1771, informed the committee of revenue, that, having examined the orders which the ſaid Kerperam Muckerjee had received from his conſtituents, he found that he was directed only to make fair advances for ſalt, and to receive it as it was made, and put it into Golahs; but that, by the incloſed letters and depoſitions, they the ſaid committee would perceive he had, without regard to equity and juſtice, forced his advances on the Molungees, and, on the ſtrength thereof, had actually ſeized the ſalt contracted for and delivered to other merchants, eraſing the marks of the owners, and ſtamping that of his employers thereon; that ſuch a lawleſs conduct merited a public and local puniſhment, as an example to others, but out of reſpect to the Gentlemen by whom he was employed, and whoſe orders he has exceeded, he, the ſaid reſident, was induced to refrain from inflicting it; nevertheleſs he thought it his duty to ſend him to them, under a guard of a naich and three ſeapoys, and that upon examining the letters and depoſitions they might take what meaſures with him they thought the nature of his offence required.

And your Committee find, by a minute of the committee of revenue at Calcutta, dated the 21ſt of May, 1771, that the ſaid committee came to the following reſolution, " that " as an enquiry into the complaints againſt Kerperam Muckerjee, by Mr. Stewart, would " if made by the whole committee greatly retard the other buſineſs, and prove prejudicial " to the honourable Company's revenues through a delay in ſending the neceſſary orders " and inſtructions, and in anſwering the daily letters addreſſed to us from all parts of the " country;

" Reſolved,

" That Meſſieurs Ruſſell, Kelſall, and Floyer do form themſelves into a committee of " enquiry for the examination of Mr. Stewart's complaints againſt Kerperam Muckerjee." And the ſaid committee ordered that all the papers relative thereto which had been laid before them, ſhould be delivered to thoſe Gentlemen by their ſecretary :—And your Committee do not find upon the correſpondence of the Company any further proceedings in this buſineſs.

Your Committee proceeded next to enquire into the abuſes and miſmanagement, by which the ſaid revenues have been diminiſhed. And in the firſt place they find, that the Company claim large ſums, as owing to them by ſeveral perſons for duties on ſalt and beetle-nut; it is impoſſible for your Committee to ſhew the nature and amount of theſe claims, without laying before the Houſe a ſtate of the ſeveral tranſactions on which they are founded.

Your Committee think it right to begin by ſtating what were the duties on ſalt, beetle-nut, and tobacco, before the Company became poſſeſſed of the Dewanee, as far as they can collect the ſame from the correſpondence and books of the Company; and they find, by a report of Mahomud Reza Cawn, entered on ſelect committee's conſultations the 25th December, 1769, that, under the government of the Nabobs, the duty on ſalt made in Bengal, was 2 and ½ per cent. paid by Muſſelmen, and 5 per cent. paid by Gentoos; they find alſo, there were certain duties paid on beetle-nut and tobacco; but they cannot aſcertain, by the correſpondence of the Company, what the rate of the ſaid duties was, except, that, in the Company's own lands, beetle-nut appears to have paid a Chokie duty, from 16 to 5 rupees per boat, according to their ſize: it appears alſo, that in the ſaid lands there were Chokie duties collected on ſalt boats, according to their ſize, and alſo a Khallary rent of three rupees per Khallary—But, in the year 1762, the preſident and council eſtabliſhed a tax of 30 ſicca rupees per Khallary; and aboliſhed all former duties :—And your Committee find, that, by the terms of the leaſes which were then granted, the farmers were obliged to take upon themſelves the balances due by the Molungees to the renters, for the laſt year; and this was afterwards made a ſtanding order; and a claim being at that time made, by the ſalt merchants, of antient balances due from the Molungees, the ſaid claim was liquidated, and fixed at 444,896 : 7 annas, 9 pice, arcot rupees :—And the governor and council agreed to pay this

 balance

balance to the merchants, but, in order to reimburſe to the Company the ſums ſo paid, they laid a tax on the ſalt made at the ſaid Khallarys, of ten ficca rupees per 100 maunds: —And your committee do not find any material alterations were made in the above duties, until the eſtabliſhment of the ſociety of trade, in 1765.

And your Committee find, that the court of directors having by their letter, of the 1ſt of June 1764, to the preſident and council of Fort William, ordered them to conſult the Nabob concerning the carrying on the inland trade in ſalt, beetle nut, tobacco, and other articles produced and conſumed in the country, in ſuch manner as might be moſt to his ſatisfaction and advantage, and for the intereſt of the Company, and likewiſe of the Company's ſervants; and to form an equitable plan for carrying on the ſaid trade; and to tranſmit the ſame to them, accompanied by ſuch explanations, obſervations, and remarks, as might enable them to give their ſentiments thereupon, in a full and explicit manner; the ſelect committee at Fort William, in conformity to the ſaid orders, as appears by their minute of the 10th of Auguſt, 1765, took into their conſideration the inland trade, in the articles of ſalt, beetle nut, and tobacco; and reſolved that the whole of the ſaid trade ſhould be carried on by an excluſive Company, formed for that purpoſe in the manner, and according to the ſeveral regulations mentioned in the ſaid minute; the ſaid excluſive right to commence from the 1ſt of September 1765, and to continue to the 31ſt of Auguſt 1766; and that all ſalt, beetle nut, and tobacco, produced in, or imported into Bengal, ſhould be purchaſed by the ſaid Company; and that all other perſons ſhould be ſtrictly prohibited from dealing therein.

And your Committee find, by a minute of the ſelect committee of the 18th of September 1765, (a copy of which is hereunto annexed, No. 38.) that it was then reſolved, that the inland trade in the above articles ſhould be ſubject to a duty to the Company, after the following rates;

On ſalt, 35 per cent. valuing the 100 mauds at the rate of 90 arcot rupees; and in conſideration thereof, the preſent Khallary duty to be aboliſhed;

On beetle nut, 10 per cent. on the prime coſt;

On tobacco, 25 per cent. on ditto;

And it is added in the ſaid minute, that by this calculation, the ſelect committee hoped that a clear revenue of at leaſt £. 100,000 per annum, would be produced to the company; which minute of the ſelect committee was confirmed by the governor and council, on the 25th of September following.

And your Committee find, that the ſelect committee in their letter to the court of directors of the 30th of September 1765, then gave it as their opinion, that the ſaid duties would produce a clear revenue of £. 120,000 ſterling, per annum; and they add, that it is their reſolution to give all poſſible ſatisfaction, on all points relating to the profits of this trade, to their honourable maſters; and to lay before them a fair, full and candid repreſentation of the amount of the coſts, charges, and ſales, of the firſt year.

And in order to afford the Houſe the fulleſt information on this ſubject, your Committee think it right to add in the appendix to this report, No. 39, not only copies of the ſaid minutes, but of all minutes and letters, or extracts of letters, in any wiſe relating thereto.

And your Committee find, by an extract of Bengal general conſultation, dated 16 September, 1765, that the Committee appointed for managing this trade, being two members of the ſelect committee, and two of the council, ſolicited the preſident and council to grant them a deed to ſecure to the proprietors of the ſaid excluſive right, the free and ſole purchaſe of ſalt, beetle nut, and tobacco, in the provinces of Bengal, Bahar, and Orixa, to the 31ſt of Auguſt 1766, allowing ſufficient time to diſpoſe of ſuch purchaſe for the ſeaſon; which deed was then ordered to be prepared by the preſident and council, and it was agreed to apply to the Company for permiſſion to renew the ſame, for the future concerns of the ſociety, if the plan met with their approbation, as appears by a copy of a minute hereunto annexed, No. 40.

And your Committee having enquired, whether the ſaid deed was tranſmitted to the court of directors, they find by the evidence of Mr. Michel, and Mr. Wilks, that though an account thereof was ſent, in the manner before mentioned, it does not appear in the books and correſpondence of the Company, that the ſaid deed was ever tranſmitted to the court of directors.

And your Committee find, by the ſeveral minutes of the preſident and council (copies whereof are hereunto annexed, No. 41.) that, after the eſtabliſhment of the ſaid ſociety, the governor and council ordered ſeveral ſums, as ſtated in the ſaid minutes, to be paid out of the treaſury of the Company to ſundry people, for ſalt balances; and yet the Committee find, by a letter of Mr. Beacher to the governor and council, of the 28th of July 1768 (a copy of which is hereunto annexed, No. 42.) that the Khallary rents and ſalt duties in the Company's own lands, to the amount 236,010 rupees, were appropriated by the ſociety of trade to their own uſe, during the years 1765 and 1766.

And your Committee find, by a minute of the ſelect committee of the 3d of September, 1766, (a copy whereof is hereunto annexed, No 43.) that, notwithſtanding a letter of the court of directors of the 19th February, 1766 (a copy whereof is likewiſe hereunto annexed, in No 39.) poſitively forbidding their ſervants to have any concern in the trade of ſalt, beetle nut, and tobacco, whatever government might be eſtabliſhed, or whatever unforeſeen circumſtances might ariſe, it was determined by the ſaid ſelect committee, on the ſaid 3d day of September,

September, 1766, to continue the exclusive society for the next year; but it is added in the said minute, that, at the time of writing the said letter of the 19th of February, the court of directors could not have had the least idea of the favourable change in the affairs of those provinces, whereby the interest of the Nabob, with regard to salt, is no longer immediately concerned; the select committee at the same time made several new regulations, with respect to the said trade, and augmented the duty to be paid to the Company, on salt, to 50 per cent. and on beetle nut, to 15 per cent. which minute of the select committee was confirmed by the president and council on the 8th of September following. And your Committee have added in the appendix to this report, No 44, copies or extracts of several letters of the court of directors, concerning the trade of the Company's servants in salt, beetle nut, and tobacco, received by the select committee in the course of the foregoing year.

And your Committee find, that in consequence of a letter of the court of directors of the 17th of May, 1766, and received at Fort William, the 8th of December following, (a copy of which letter is hereunto annexed, No 45) the select committee came to a resolution, as appears by their minute, dated the 16th of January, 1767, hereunto annexed in No 28, that the society of trade should be abolished, and the inland trade totally relinquished, on the 1st of September, 1767; and the governor and council on the 16th of February following, ordered publication to be made of this resolution; and on the 4th of August following, the select committee confirmed this resolution; but the society of trade having applied, on the 15th of July 1767, to the governor and council for sufficient time to dispose of such salt and beetle nut as might remain on hand on the 3d day of September following, on which day they observe that their exclusive right is to cease; the governor and council, by their minute of the 27th of July, 1767, hereunto annexed, No 46, agreed that the society of trade should be allowed one year, from the 3d of September, 1767; to dispose of their concerns.

It appears however to your Committee, from the following facts, that the exclusive right of the society was continued to the 1st of September, 1768, for they find by a minute of the governor and council of the 1st of September, 1768, (hereunto annexed, No 47) that it was then resolved, that, from that day, the exclusive privilege of the society of salt trade should be at an end.

And your Committee find, by a minute of the governor and council of the 4th of May 1768, (a copy whereof is hereunto annexed, No 48) that complaint having been made by the society of trade that the sales of their salt had been almost put a stop to, by the Company's Gomastahs making salt in the peter pans, the governor and council ordered the strictest enquiry to be made into the conduct of these Gomastahs; and that, if they were found guilty of the crimes they were accused of, in acting thus contrary to their repeated orders, they should be punished with the utmost severity, and be made accountable for the salt they had sold, and that the salt which they had boiled in the peter pans, and had not yet disposed of, should be delivered to Mr. Lethieulier, the society's agent.

And your Committee find, that the court of directors, by their letter of the 20th of November, 1767, (a copy of which is hereunto annexed in No 30) transmitted regulations for carrying on the salt trade in future, and directed a duty upon it to be collected, so as to produce, upon the nearest estimation, a sum not less than £. 100,000 sterling, and not more than £. 120,000 per annum, and, if it was found necessary, all salt imported was to pay the same, or even a larger duty; and all salt makers were to be obliged to deliver in, every year, an account of the quantity made, and in what place the same was landed; which account was ordered to appear in the proceedings of the governor and council.

And your Committee find, that the said orders were received in Bengal the 31st of May, 1768, and that on the 11th of August, 1768, as appears by a minute of that date, (a copy whereof is hereunto annexed, No 49) the governor and council appointed a Committee to inform themselves of every particular circumstance which might enable them to adopt a plan the most eligible, for carrying on the trade conformable to the spirit and meaning of the Company's order; and that on the 7th of October, 1768, as appears by a minute of that date, (hereunto annexed, No 50) the report of the said Committee was laid before the governor and council, in which they proposed several regulations for the salt trade; and that a duty be laid on salt of 30 sicca rupees per 100 maunds, to be paid by the purchasers, which they estimate would produce, even in an unfavourable season, the sum above-mentioned; and in the said report they object to the levying a like duty upon foreign salt, for the reasons therein stated: In consequence of which, the governor and council then resolved, that, as the salt made last year was then moving from the churs, or places for making salt, and as no duty had been established, nor any regulations made regarding the disposal of it, the resident at the Durbar, the collector general, and the chief at Patna, should be instructed to put in execution the regulations formed in the said report for the securing the 30 per cent. duty on all such salt, and they were written to accordingly; and they were also informed that the regulations then laid down, were meant only for the salt made last season, and not that belonging to the Committee of trade, which they say will always be distinguished by its having a dustick.

Your Committee find, that this is the last regulation in the books and correspondence of the Company respecting duties on salt, beetle nut, or tobacco.

Your Committee enquired next, what sums had been received from the salt society, or others, in consequence of the regulations before mentioned, and at what time the same had been received; and they find the same to be as stated in the following account.

An

An account of money received by the East India Company, for duties on ſalt and beetle nut, in the provinces of Bengal and Bahar, from the firſt of September 1765, as appears by accounts ſtated in the general conſultations of the governor and council, the ſelect conſultations, and the proceedings of the committee of revenue of Fort William.

The Company have received from the ſociety of Trade (A) the following ſums towards the firſt years duties, and at the periods hereafter ſpecified.

General conſultations 3 October 1769.	1766 September	14.	——	C. Rs.	200,000	
	1767 October	8.	——	——	250,000	
	1768 April	8.	——	——	350,000	
	1769 May	31.	——	——	120,000	
General conſultations 31 March 1772.	1769 September	13.	——	—	31,000	
	1770 March	29.	——	—	106,121	
					1,057,121.	L. S. 118,926.

The Company have received from the ſociety of Trade (B.) on account of duties, for the ſecond year, the following ſums, and at the time ſpecified below, viz.

General conſultations 31 March 1772.	1768 February	3	——	Rs.	— 220,000	
	1769 May	31	——	——	180,000	
	1770 May	31	——	——	25,000	
	1771 June	18	——	——	90,000	
				C. Rs.	515,000.	L. S. 57,937.

Select conſultations 15 September 1770. The Company have received on account of the new duties ordered to be collected on Salt and beetle nut, at 30 rupees per 100 Maunds, for the year 1769—70.

Sicca rupees 254,271. 6. 5. L. S. 33, 183.

Committee of revenue 1771. The Company have received on the ſame account for the year 1770—71.

Sicca rupees 306,492. 5. 17. L. S. 39,997.
and current rupees 55,995. L. S. 6,299.

256,342.

Your Committee think proper to obſerve, that the above account of ſums received for duties on ſalt and beetle nut, differs from what is ſtated as received under that head in the general Statement of the revenues of Bengal and Bahar, inſerted in the former part of this report. Your Committee can no other ways reconcile this difference, than by obſerving, that the account of the revenues is taken from the Treaſury books tranſmitted from the preſidency; and this account is taken from accounts entered on the conſultations and proceedings of the Committee of revenue, and Governor and Council; and by ſuppoſing that ſome of the articles of this laſt account are included in the general receipt of revenue ſtated in the foregoing account.

It does not appear to your committee that the ſociety of Trade ever dealt in tobacco.

Your Committee obſerving from the foregoing account, that the ſums hitherto received from the ſociety, for duties on ſalt and beetle nut, are leſs than what the Company had reaſon to expect would be the produce of the ſaid duties, enquired whether any returns had been made of the quantities of ſalt or beetle nut bought or ſold by the ſaid ſociety; and they find that no ſuch return was tranſmitted to the Court of Directors till the 23d of November 1769, which was received the 17th of April 1770 (a copy whereof is hereunto annexed, No 51) which return appears to be an account of ſalt received and beetle nut purchaſed by the ſaid ſociety in the firſt year, viz. from the firſt of September 1765, to the firſt of September 1766, and ſhews that the quantity of ſalt ſo received was 2,972,548. 3. 5. maunds, the duty on which, at 35 per cent. amounts to rupees 1,011, 260. 13. 6. and that the duty on beetle nut, purchaſed in the ſaid year, amounted to rupees 45,860. 2. 6.

And your Committee find, by the evidence of Mr. Wilks, that no other returns have been made of ſalt received, or beetle nut purchaſed, by the ſaid ſociety of Trade.

And

And your Committee having enquired what quantity of ſalt is ſuppoſed to be annually made in Bengal, they find in the report of the Committee beforementioned, appointed in 1768 to enquire into every particular circumſtance reſpecting the trade in ſalt, that the ſaid Committee ſtate, that the greateſt receipt of ſalt by the ſociety of Trade, in one year, was 2,936,420. 6. 10. maunds, which they ſay was in a favourable ſeaſon; and they then eſtimate 28 lacks of maunds as the quantity for fixing the duty ordered by the Company to be collected.

And your Committee, find, that in the propoſal of the preſident, inſerted in the minute of the ſelect Committee of the 3d day of September 1766, it is ſaid, that 50 per cent. on all ſalt provided in the provinces of Bengal and Bahar, and 15 per cent. on beetle nut, would, according to the ſtate of the ſalt trade at that time, produce to the Company from 12 to 13 lacks of rupees per annum; from whence it follows, that the quantity of ſalt provided annually in Bengal and Bahar was then ſuppoſed to amount to about 28 lack.

And your Committee having enquired whether the ſalt annually made in Bengal and Bahar exceeds, or is equal to, the conſumption of it in the ſaid province; they find by the report of the forementioned Committee, that the quantity of foreign ſalt imported into Bengal, does not prevent the whole of what is produced in the country from being conſumed; and it is on that, as well as other accounts, that the ſaid Committee recommend that no increaſe be made in the duty collected on foreign ſalt; and accordingly the Governor and Council reſolved, in the ſaid minute of the 7th of October 1768, that no encreaſe of duty ſhould be laid on foreign ſalt; and in a letter of the Governor and Council of Bengal, dated 26th Auguſt 1767 (an extract whereof is hereunto annexed, No. 52.) in anſwer to one from the Governor and Council of Fort Saint George, who had applied to import 6 lacks of maunds of ſalt, made at Mauſulipatum, into Bengal, it is ſaid, that an importation of one lack and 50,000 maunds of ſalt, being one fourth of the ſaid ſix lack, might be made without injury to individuals, and without breach of poſitive engagements or public juſtice.

And your Committee obſerving, that ſeveral ſums received from the ſociety of Trade as ſtated in the foregoing account, were paid at ſeveral ſucceſſive periods, ſubſequent to the time when the ſalt may be ſuppoſed to have been made, or received by the ſaid ſociety, they enquired whether the ſociety purchaſed the ſalt which the merchants had in hand at the time of the eſtabliſhment of the ſaid ſociety; and at what times they received the ſalt made in the two following years. And a letter of John Johnſtone, Eſquire, dated the 26th of Auguſt 1765, to the Governor and Council of Fort William (a copy of which is hereunto annexed, No. 53) was produced to your Committee, in which he repreſents, that, according to an order of the Preſident and Council, all manner of perſons dependant on the honourable Company's government, were ſtrictly prohibited from dealing in any reſpect, directly or indirectly, in the articles of ſalt, beetle nut, or tobacco, from the date of the ſaid order; by which, he underſtood, that they ſhould not enter into any new engagements, unleſs as contractors, either for the purchaſe or ſale of the ſaid articles with the ſociety of Trade: and he complains thereof as detrimental to his intereſt; but he expreſſes himſelf deſirous, upon proper terms and conditions, to treat for the ſalt belonging to himſelf and partners: at the ſame time he repreſents, that it muſt appear in vain for them to talk or aſk a price, where they had not the power of bettering themſelves, by ſelling to others, but lay under the neceſſity of accepting whatever the ſociety of Trade were pleaſed to give them; and that he and his partners run the riſk of loſing whatever they had advanced on the contracts of this ſeaſon, and of what was due for the laſt ſeaſon: and a ſecond letter of the ſaid Mr. Johnſtone's to the Governor and Council, dated the 16 September 1765, (a copy of which is alſo hereunto annexed, No. 54.) was alſo produced to your Committee, in which, he ſays, that, having ſince his addreſs under date the 26th of Auguſt, ſettled with Mr. Verelſt, with regard to his own and partners ſalt concerns, in the Burdwan diſtrict, he had only then to requeſt the aſſiſtance of the government in recovering the debts and balances they could make appear were juſtly due to them in other parts of the country, with reaſonable advances on the contracts they had entered into for the ſalt of the enſuing year.

And your Committee having examined Archibald Keir, Eſquire, he informed them, that he had a great quantity of ſalt on hand, to the amount of two lack of maunds, or upwards, at the time of the eſtabliſhment of the ſociety of Trade—That he underſtood the firſt advertiſement reſpecting the eſtabliſhment of the ſociety Trade to mean only, that he was not to purchaſe any more ſalt, but that he had liberty to diſpoſe of what he had; that he did diſpoſe of part of his ſtock to different merchants, ſome of whom were Black merchants reſiding at Calcutta—That he ſold a great part of his ſtock to Mr. Middleton, who was chief of Patna, who purchaſed it, as he underſtood, on his private account—That he ſold the ſame, upon the whole, at an advance of 75 per cent. above the price which ſalt was at immediately before the eſtabliſhment of the ſociety of Trade: and that if he had been allowed to remain at Patna, he could have ſold it much higher: and being aſked, whether the members of the ſociety of Trade, as a ſociety, purchaſed any great quantity of the ſalt then remaining on hand, he anſwered that he had heard and believed they did; and added, that he believed the members of the ſaid ſociety did, as individuals, purchaſe a great quantity of the ſaid ſalt. And being aſked, whether the Preſident and Council uſed any compulſive methods to get this ſalt into their hands, he anſwered, that he did not know they did.

And, with reſpect to the ſalt made after the eſtabliſhment of the ſaid ſociety, it appears to your Committee by a letter of the ſecretary of the ſaid ſociety, entered on the proceedings of the Committee of lands the 28th of Auguſt 1765 (a copy whereof is hereunto annexed, No. 54.) that the ſalt makers in the Calcutta lands, by the terms of their contract, were to deliver all the ſalt made by them between the 1ſt of September 1765 and the 1ſt of September 1766, before the ſaid 1ſt of September 1766.

And your Committee further enquired, at what time it had been uſual, before the eſtabliſhment of the ſaid ſociety, for the farmers or renters of ſalt works to pay the rents or duties for the ſame; and they find, by a minute of the Committee of lands on the 3d of September 1762, (a copy whereof is hereunto annexed, No. 55.) that one of the conditions therein ſpecified, at which the Khallarÿs were then to be let, was, that the tax payable thereon was to be paid within the year, by 12 equal payments.

And your Committee find, upon inſpection of the treaſury accounts of the preſidency of Fort William, for September 1768, that on the 21ſt day of the ſaid month, the Committee of the ſociety of trade lent the Company, gold mohures 19,832. 8. for which they received Company's notes, to the amount of 322,079.12.9 current rupees, bearing intereſt at the rate of eight per cent. per annum, though it appears by the account before ſtated of duties on ſalt and beetle-nut, that, at that period, the ſum owing by them to the Company, on account of duties, for the firſt year only, amounted to 257,121 rupees. And your Committee further find, upon inſpection of the treaſury account of Fort William, for 1771, that on the 23d day of the ſaid month ſixteen bonds were granted to the ſaid Committee of trade by the Company, for 16,000 current rupees, then lent by the ſaid Committee to the Company, at an intereſt of eight per cent. per annum.

And your Committee obſerving, that the ſums received for duties on ſalt and beetle-nut (as ſtated in the foregoing account,) beſides what had been received from the ſociety of trade, amounted in April 1771, to no more than 616,758. 12. 9 rupees; notwithſtanding the court of directors had ordered, that a duty, not leſs than £. 100,000 per annum, ſhould be levied on ſalt; and it had been eſtimated by the Committee appointed by the governor and council of Fort William in 1768, that the duty of thirty rupees per 100 maunds impoſed in October 1768, would produce at leaſt that ſum, they endeavoured to diſcover to what cauſe this great deficiency was to be imputed; and they find the following obſervation on this ſubject in a letter from Mr. Beacher, reſident at the Durbar, of the 18th of April 1770, tranſmitting a ſtatement of the amount of duties on ſalt and beetle-nut then collected, "The amount, ſays Mr. Beacher, of the new duty, which has been collected at the eſtabliſhed chokies on ſalt and beetle-nut, you will perceive falls very ſhort of the ſum expected. However, I do not think a judgment ſhould be formed, from the laſt year's collection, as, certain it is, that a very large proportion of ſalt that has paſſed up the country has not paid this duty, being furniſhed with duſtucks from the Committee of trade:" And in the ſelect committee's anſwer to Mr. Beacher's letter (a copy of which is hereunto annexed, No. 56,) it is ſaid, "We cannot help remarking that the Company will be greatly diſappointed, from that branch of the revenue falling ſo greatly ſhort of the calculate made, by the court of directors, of its annual produce; and we muſt here obſerve, that we ſuſpect the Fouzdar of Hughley either to have been extremely negligent in his duty, or diſhoneſt in the management of the buſineſs committed to his charge:" And the ſelect committee write the ſame ſentiments in their letter to the court of directors of the 31ſt of October 1770 (a copy whereof is hereunto annexed, No. 57.)

And your Committee find, by a letter from the ſupervifor at Hughley, entered on Moorſhedabad conſultations, dated the 6th of May 1771, (extract of which is hereunto annexed, No. 58) that, in two inſtances, the Nabob had ordered a reduction of the eſtabliſhed duties upon 233,022 maunds of ſalt belonging to a black merchant.

Upon the whole of theſe tranſactions, your Committee think proper to obſerve, that if the Company had received the revenue they were entitled to, upon the loweſt calculations made by their own ſervants, at the time the ſeveral duties were impoſed upon ſalt and beetle-nut, they would have received as follows:

	£.
For the firſt year of the ſociety of trade, from the 1ſt September 1765 to 31ſt Auguſt 1766, according to the loweſt eſtimate of the ſelect committee —	100,000
For the ſecond year of the ſociety of trade, from the 1ſt September 1766 to 31ſt Auguſt 1767, according to the loweſt eſtimate of the preſident of Fort William, when he propoſed the continuance of the ſaid ſociety for another year —	135,000
For the four ſubſequent years, according to the order of the court of directors, and the loweſt eſtimate of the committee appointed by the governor and council of Fort William in 1768, at £. 100,000 per annum. — —	400,000
	635,000
When in fact, the Company have received from the ſaid duties, during the beforementioned period, according to the largeſt of the two beforegoing accounts, no more than the ſum of —— —— —— —— ——	256,342

And the payments of a principal part of this ſum appear to have been made at periods diſtant from the time when they became due; the Company's treaſury was, at the ſame time, charged

charged with the payment of ſeveral ſalt balances, and yet the ſociety of trade received, for the two firſt years, the duty which had been impoſed to reimburſe the Company the payment of ſalt balances of the like nature.

And in order to ſhew to the Houſe, the ſenſe which the court of directors on the 25th of March 1772, entertained of the foregoing tranſactions, and the orders they gave relative thereto, your Committee have annexed to this report, an extract of their general letter of that date, to the preſident and council of Bengal, No. 59, paragraphs 120—127.

And your Committee find, that on the 6th of February 1773, the court of directors reſolved, That Mr. Nuttall, the Company's ſollicitor, do, in the behalf of the Company, proſecute the perſons on whom they have demands on account of the duties on ſalt, beetle-nut, and tobacco.

And your Committee find, that certain taxes or ceſſes, under the name of Mhatoot, have been raiſed in the provinces of Bengal and Bahar, which have not been included in the general ſtatement of the Company's revenues, nor brought to the Company's account, except a ſmall part which has been applied in defraying the expences of repairing banks and bridges.

And your Committee find, that the firſt information in the Company's records, concerning theſe ceſſes, called Mhatoot, is in a letter of Mr. Beacher to the ſelect committee, dated 28th March, 1770, a copy of which is hereunto annexed, No. 60 (a) and entered on their proceedings the 28th of April following; Mr. Beacher in his letter ſays, that the account of Mhatoot tranſmitted in his ſaid letter is compoſed of materials furniſhed by the miniſters, at his requiſition, and exhibit, on one ſide, the amount of ſums collected, ſince the Engliſh had acceeded to the Duannee, by ceſſes under the name of Mhatoot, and on the other, the particulars of ſundry expences of the Sircar, neither of which had appeared on the public records, the former having never been included in the general ſtatement of the revenues tranſmitted annually to Calcutta, nor the latter inſerted in the treaſury account, but both left under the management of the miniſter: That, for the reaſon why theſe ceſſes were eſtabliſhed and had been thus conducted, he referred to an extract of a letter from Mr. Sykes to him, on that gentleman's reſignation of the office of reſident at the Durbar; that Mahmud Reza Kahn entirely confirmed Mr. Sykes's repreſentation, and aſſured him that it was with the approbation of Lord Clive, and the gentlemen who then compoſed the ſelect committee, that ſuch mode of collection was firſt adopted.

And your Committee find, in Mr. Sykes's letter before referred to, dated 16th January 1769, the following words;

" You will find there are collections made ſeparate from the ſtatement, viz. on account of " the expences of the Poonah, called Khallaut Bhâ, Pooſhtebundy and Reſum Nezarut; " this mode of defraying theſe expences was eſtabliſhed by Lord Clive and the ſelect com- " mittee, and why they were not included in the ſtatement, that the Company might have " a fair account of their groſs collections at one view, I cannot conceive; it muſt, I think, " have ariſen from the fear the gentlemen of the ſelect committee had, that the Company " would not permit ſuch an expence to be kept up at the Poonah, notwithſtanding it is deem- " ed ſo neceſſary in the eyes of the country people, and always held with the utmoſt venera- " tion.—The Pooſhtebundy is a neceſſary expence:—The Reſum Nezarut might be aboliſh- " ed, yet, as this allowance to the under Mutſeddies and officers of the government is of an " antient ſtanding, the abolition of it would have given diſguſt, and it was directed to be " kept up, and divided as the Nabob thought proper."

And your Committee having enquired, whether there was any letter in the correſpondence of the Company from Lord Clive or the members of the ſelect committee, that any ways related to the expences before-mentioned; they find, on general conſultations of 5th of May 1766, a letter from Lord Clive, John Carnac, Eſquire, and Francis Sykes, Eſquire, to William Brightwell Sumner, Eſquire, and the gentlemen of the council at Fort William, dated the 30th day of April in the ſame year; in which letter it is ſaid, " We thought it by " no means adviſeable to deviate, upon ſlight occaſions, from the eſtabliſhed forms and " cuſtoms of the anniverſary of the Poonah, and therefore accepted, for ourſelves and for " you, the uſual preſents of a dreſs and elephant to each; which ſhall be forwarded by the " firſt opportunity.—This expence hath formerly been charged to the government, it muſt " therefore now be brought to the Company's account; but, as the amount is very incon- " ſiderable, it is ſcarce worth while to introduce any innovation that may tend to leſſen our " dignity in the eyes of the people."

And your Committee find, in the foregoing letter of Mr. Beacher, that the Mhatoot is diſtinguiſhed into the three heads, as mentioned before in Mr. Sykes's letter, viz.

Khallaut Bhâ,
Pooſhtebundy, and
Reſum Nezarut.

And he adds, that the amount of the ceſs, on account of the Khallaut Bhâ, had been greatly increaſed ſince the Company obtained the Dewannee, owing in a great meaſure to two cauſes, the one was the conſiderable charge of Khallauts for Engliſh gentlemen, and the other, that formerly the amount of this ceſs was applied to little elſe than the dreſſes of the Zemindars and collectors at the time of the Poonah, all occaſional charges which are much more

more conſiderable having been defrayed from the treaſury or the Nabob's confummany; but that ſince the Nabob was brought to a fixed ſtipend, he had declined bearing any part of the expence, which had occaſioned the whole to fall on the aſſeſſment; that however they (the Committee) would, he believed, join in opinion with him, that the Nabob ſhould either defray the expence of Khallauts for his own people, from his ſtipend, or that it ſhould be continued only to a very few of the principal men about his perſon; and he further preſumed, it would be judged expedient that moſt of the Engliſh gentlemen ſhould wave their pretenſions, and that in future none ſhould receive Khallauts but thoſe who were intitled to them by their public employments.—That the cuſtom of giving dreſſes to thoſe who were employed in the collections could not, in his opinion, be aboliſhed entirely with propriety, but that the expence might certainly be greatly reduced.

That with regard to the Pooſhtebundy, or charges of repairing bridges, banking the ſides of the river, &c. whoever had gone up and down, through Moorſhedabad, by water, muſt be ſenſible of the very great expence of ſupporting the banks of the river, which, to people in general, would appear a moſt unreaſonable charge; that formerly the expence of ſupporting thoſe banks, repairing bridges, &c. was defrayed by, and the conducting it entirely reſted in, particular Zemindars, whoſe lands were contiguous to them, and the Zemindars were proportionably eaſed in their rents, but even then, on extraordinary events, great aſſiſtance was given by the government; that on this footing nearly things remained during the firſt two years of our holding the Dewannee, and the extra expence was charged in the treaſury account: That in the Bengal year 1173, which anſwers to the chriſtian era 1766, by the inſufficiency of that mode, and the neglect and inability of the Zemindars, the banks were found to have gone greatly to decay, and by the giving way of ſome of them, the country was overflowed, and the city of Moorſhedabad, in September 1767, in the greateſt danger; for which reaſons an aſſeſſment, which had before reſted with particular Zemindars, who, becauſe of the racked ſtate of the rents, were then no longer able to ſupport it, was extended to other diſtricts; that Mahmud Reza Khan acquainted him that the produce of the aſſeſſment had been applied, with little deviation, to the repairing the banks, &c. which then appeared and were generally reported to be in very good order, and might, he apprehended, at a moderate expence, be kept ſo, till they ſuffered again by a very extraordinary riſe of the river.

Thirdly, That the Reſum Nezarut was a duſtore or fee of the Nazar, and the Reſum of 10 annas was a fee of the Mutſeddies or ſervants of the cutcherry, received by old eſtabliſhed cuſtom; that the poſt of Nazir was formerly of great repute, he being properly, as his name imports, overſeer, and had under him all the Peons, Chupdars, &c. who, under pretence of collecting, plundered the country:—That this office being found burthenſome rather than advantageous, had been aboliſhed; but that the ceſs has been continued, and he then refers to the account beforementioned, tranſmitted in his letter, to ſhew to what purpoſe this ceſs had been applied:—That the aforementioned ceſſes had been anticipated, and were then indebted to the treaſury and to merchants, the ſum of 229,265 rupees, 11 annas and 14 pice.

And your Committee find by another part of Mr. Beacher's ſaid letter to the ſelect committee, that, on his arrival at the Durbar, he obſerved that his predeceſſor had received from the ceſſes of Mhatoot, an allowance of 2,000 rupees per month, and that, on his applying to Mahmud Reza Khan for an explanation of that charge, he acquainted him that, according to the cuſtom of that country, Mr. Sykes's table was ſupplied from the diſtricts near that city, with ſeveral articles of proviſion; but that inconveniencies having attended that method, Mahmud Reza Khan propoſed to Mr. Sykes to aboliſh the cuſtom, and to receive 2000 ficca rupees from the Pooſhtebundy and Reſum—that to the ſaid propoſal Mr. Sykes acquieſced, and that the allowance had been continued to the reſident, and received by him ſince he held that ſtation: That he acquainted Mr. Verelſt with this circumſtance, and he did not diſapprove of the allowance being continued, as he was ſenſible of the great expence attendant on the ſituation of reſident at the Durbar, that, large as his allowances were, they did not exceed his expences.

And your Committee find, in conſequence of Mr. Beacher's letter, the ſelect committee came to ſeveral reſolutions, as appears in the appendix, No. 60 (a) to the following effect: That the expences of Khallaut Bhâ ſhould, in future, be limited and regulated:—That the dreſſes ſhould be beſtowed on none but the acting officers of government, and the members of the adminiſtration; and that the value ſhould be reduced as low as appearances would admit:—That the late charges of Pooſhtebundy, after the extraordinary repairs of the banks in 1767, appeared exorbitant:—That the general tax being impoſed at that period, on account of the inundation only, the neceſſity for it could not remain, and that nothing ſhould prevent the immediate re-eſtabliſhment of the local tax, was it not neceſſary to apply the overplus of this ceſs to diſcharge the debt of 229,265. 11. 14 beforementioned:—That the Reſum Nezarut ſhould be conſolidated with the Reſum of 10 annas:—That the preſents to the Mohuzes and Mutſeddies, ſhould be diſcontinued as far as could be effected, without creating in them a diſguſt to the ſervice: That bearers ſhould be allowed to thoſe who travel on public duties, and to no others:—That the ſum of 350,000 rupees ſhould be fixed on as the ſum to be raiſed, for the enſuing year, and that all ſavings and deductions which could be made therefrom, ſhould be applied to the diſcharge of the ſaid debt of 229,265. 11. 14:—That a

ſtatement

ſtatement of that ſum ſhould be formed ſeparate from the Bundibuſt, and that a new and equal aſſeſſment thereof ſhould take place in each diſtrict, in proportion to its revenues, avoiding thoſe partialities which had been too viſible in the levying the Mhatoot.

And, it appearing to the ſaid ſelect committee, that the two thouſand rupees per month, mentioned in the reſident's letter, was a part of the three thouſand ſettled by Lord Clive; but, by ſome overſight, not recorded, it was agreed that the reſident ſhould be queſtioned concerning it.

And your Committee find, that the ſelect committee of Fort William returned an anſwer to Mr. Beacher's foregoing letter, as appears in appendix, No. 60 (a), to the following effect:

That all arbitrary taxes whatever muſt be ſo many inſtruments of oppreſſion in the power of collectors:—That was it not ſo, how was it poſſible that the Mhatoot, a ſum by no means conſiderable in itſelf, ſhould be found ſo heavy and intolerable a burthen on that extenſive country; that, equitably divided amongſt all the diſtricts, it would be ſcarcely felt, at leaſt it could not be called a grievance; that to reconcile the cauſe to the effect was impoſſible, and they ſhould therefore be very ſolicitous to hear what progreſs was made by the ſuperviſors in that object of their enquiries, ſince they more than ſuſpected the reſult would lay open a moſt iniquitous ſcene of oppreſſion and peculation; that they were ſtruck with a never-ceaſing accumulation of expence in the article of Khallaut Bhâ; that, upon referring to the charges incurred before the Company's acceſſion to the Dewannee, they found them ſo ſmall as 83,000 rupees; but ever ſince that period, each year had ſwelled the account, till it had exceeded all bounds: That they were ſenſible the cuſtom of dreſſes made to the board had been one cauſe, and the defraying occaſional charges from the treaſury, and not from the Nabob's conſummany, had been another ſtill greater ſource of the encreaſe:—That, as to the firſt, the inſtitution came from Lord Clive when he attended the firſt Poonah, after the grant of the Dewannee; that it was recommended by his Lordſhip to the council, as a form which coſt little, and was nevertheleſs eſſential to the dignity of the adminiſtration; and that it had been continued, they were perſuaded, from that and no other motive, ſince intereſt could ſcarcely be ſuppoſed to have a place in matters ſo trivial—That the grand abuſe, which had been increaſing yearly, was in the admiſſion of every rank to that honour, by which, not only the charges had been augmented but the intention of the cuſtom itſelf perverted; that far from beſtowing any particular diſtinction on the members of the board, it had been the means of confounding all diſtinctions—And the letter then proceeds to give the orders, with reſpect to dreſſes, as ſtated in the beforementioned minute.

It then goes on to obſerve, that the Pooſhtebundy being a new ceſs, ſince the year 1767, and impoſed upon an extraordinary calamity, which had not happened for years before, and might not happen for years to come, they ſaw no reaſon, after the banks had undergone one thorough repair, why ſo large a ſum ſhould ſtill have been levied, and even a larger for the two laſt ſeaſons than for that immediately ſucceeding the inundations, ſince the practice of Mhatoot was ſo evidently pernicious—The letter then proceeds to give the orders reſpecting the Nezarut and bearers, as ſtated in the foregoing minute; and it then goes on to obſerve that, in the future regulation of the ceſſes, two points muſt be effected, firſt the limitation of the ſum,—ſecondly, the proportioning that ſum to the whole province.

That great partiality had been ſhewn in the aſſeſſment of the Mhatoot.

That they did not altogether approve Mr. Beacher's propoſal of adding the Mhatoot to the Bundibuſt, becauſe the collectors and Zemindars might chance in ſuch caſe to avail themſelves of the ignorance of the ryotts, and clandeſtinely continue the ſeparate collection under the old heads; and that the Bundibuſt might be encroached upon to pay theſe extraordinary charges, ſhould an unfavourable ſeaſon make a reduction neceſſary—That the ryott who had been uſed to pay towards the Pooſhtebundy, the Khallaut Bhâ, &c. according to the temporary reſolves of government, or more properly the arbitrary decree of the collector, would ſcarcely think it a hardſhip when the ſum he was to pay ſhould be fixed and proportioned—That their view was not ſo much to ſuppreſs the taxes, as to new model them, and that this they would perform by drawing a ſeparate ſtatement of them, independant of the Bundibuſt, by determining the groſs ſum, and by aſſeſſing each diſtrict according to its true abilities and extent—That the ryott then could not be expoſed to ſudden demands and perpetual alarms of new calls; and the pernicious influence of the Mhatoot would be in all reſpects effectually reſtrained—That if the allowance of 2000 rupees per month, annexed to the reſident's ſalary, in lieu of the contribution of proviſions, be included in the 3000 rupees which was his ſtated ſalary, it was no more than his right, if excluſive, it muſt be diſcontinued, though they were ſenſible his motives for receiving it were no other than the example of his predeceſſor; and that they were inclined to believe the former ſuppoſition, becauſe he only charged 1000 rupees in the Mootajiil abſtracts, and the ſalary of the reſident was, as they underſtood, ſettled by Lord Clive without being recorded.

And your Committee find, by a minute of the ſelect committee, of the 26th of May 1770, that they then received an anſwer from Mr. Beacher, dated the 23d of May 1770, to their laſt letter, in which he aſſures them, he ſhall endeavour to carry their orders into execution ſo far as depends on him—That the charges that had uſually been defrayed from theſe ceſſes, ſhould be reduced as far as the nature of the ſervice would admit, and that the ceſs, to be levied to defray the abſolutely neceſſary expences, ſhould be eſtabliſhed

agreeable to the directions they had been pleaſed to give—That he could wiſh the charge of bearers for Engliſh gentlemen was entirely ſtruck off; that ſuch as travelled on publick duty ought certainly to have their expences paid by the Company; but that he could ſee no impropriety in their being charged in the ſeparate departments to which gentlemen belonged —That in conformity to their inſtructions to endeavour to leſſen the charge of Khallauts, he had the pleaſure to acquaint them, that it would be, that year reduced 108,796. 3.

That the allowance of 2000 rupees per month, which the reſident received from the ceſſes, ſhould be diſcontinued, as it was not included in the rupees 3000 per month, one thouſand of which was charged in the Mootajiil abſtracts, and the other 2000 were included in the charges of Molveers, Khalſhaw ſervants, &c. charged monthly in the treaſury account, it having been ſo ſettled by Lord Clive, and Mr. Sykes, but that in future it ſhould be wrote as reſident's allowance—That he heartily wiſhed that the ceſſes could be collected in a leſs oppreſſive manner, and yield a ſurplus towards the large debt due to the merchants.

And your Committee having enquired, to whom the ſeveral ſums raiſed under the head of Mhatoot, from 1766, have been paid, they find the ſame particularly ſtated in two accounts, the one being for the four firſt years, tranſmitted by Mr. Beacher, in his foremention letter of the 28th of March 1770, and the other being for the 5th and laſt year, tranſmitted from Moorſhedabad, and entered on ſecret conſultations the 1ſt of February 1771, which accounts your Committee have annexed to this report, No. 60 (b).

It appears from a ſtatement tranſmitted with the laſt-mentioned account, as entered on ſecret conſultations the 1ſt of February 1771, [a copy whereof is hereunto annexed in No. 60 (b)] that the whole of the ſum expended in the courſe of the five years beforementioned, under the ſeveral heads to which the taxes called Mhatoot were applied, amounted to ſicca rupees 2,172,102. 9. 19, under the following heads:

Khallaut Bhâ	1,336,018	13	—
Pooſhtebundy	476,663	7	11
Reſum Nezarut and Reſum of 10 annas	359,420	5	8
Sicca rupees	2,172,102	9	19
£. ſt.	283,458	0	0

And it appears by the beforementioned accounts and ſtatement, that, in order to defray the beforementioned expences, the ſaid ceſſes, under the head of Mhatoot, were frequently anticipated, and money taken from the treaſury of the Company, or borrowed from merchants, for that purpoſe, ſo that, when the ſaid ſtatement was cloſed, the debt to the treaſury, on this account, was 692,614. 10. 7, and the debt to merchants was 131,323. 1. 3.

And your Committee find, by a minute of the governor and council of Fort William, on conſultations of the 3d of January 1772, (a copy whereof is hereunto annexed, No. 61) that the ſaid governor and council then ordered four balances, under the articles of Khallaut Bhâ, Pooſhtebundy, and Rezum Nezarut, to the amount of rupees 509,699. 9. 20. 2, which your Committee ſuppoſe to be a part of the debt to the treaſury beforementioned) to be written off from the ſaid treaſury to loſs.

And your Committee find, by the minutes of ſelect committee of the 9th of May 1770, (a copy whereof is hereunto annexed, No. 62.) that the ſaid Committee, deſirous of being informed whether any extraordinary ceſſes, of the nature of Mhatoot, were levied in the province of Bahar, wrote to James Alexander, Eſquire, ſuperviſor of the ſaid province, directing him to tranſmit a ſtatement of all ſums that were collected in the province of Bahar, not included in the Bundibuſs, and applied to the extraordinary charges of government.

And your Committee find, by a minute of ſelect committee of the 9th of June 1770, that they then received from Mr. Alexander an account of collections in the province of Bahar, not included in the Bundibuſs, which account your Committee have annexed to this report, and alſo the letter of Mr. Alexander explaining the ſame, No. 63; and it appears from the ſaid account, that the annual ceſſment in this province, of extraordinary taxes, then amounted to rupees 108,742. 11. 6.

And your Committee find, by a minute of the governor and council of Fort William, of the 18th of March 1771, that, having then opened the packet addreſſed to the ſuperviſors, who were ſent out in 1769, they found therein, amongſt other inſtructions of the court of directors, an order forbidding preſents to be made on any occaſion whatſoever, particularly at the time of the Poonah, other than a few gold rupees, or ſuch ſmall tokens of friendſhip and reſpect as the antient cuſtom of the empire ſhould have made neceſſary; and the governor and council then came to ſeveral reſolutions, which were ſignified to the Committee of revenue at Moorſhedabad, in a letter of the ſame date to the following effect.

That the honourable the preſident ſhould receive one Khallaut, not exceeding 5000 ſicca rupees:

That

That the chief of the council at Moorſhedabad ſhould receive one Khallaut, not exceeding in value 2000 ſicca rupees:

That each of the remaining eight members of the board at Calcutta, including the commander in chief of the forces, ſhould receive one Khallaut, not exceeding in value 1,000 ſicca rupees:

That the members of council of revenue at Moorſhedabad ſhould receive one Khallaut each, not exceeding in value 500 ſicca rupees:

That no other European, of whatever denomination, ſhould receive any preſent at the annual ceremony of Poonah; but as they were of opinion that the preſent hitherto made to the Nabob is not more than is proper for a perſon of his dignity, they reſolved that it ſhould not be diminiſhed:

That a Khallaut ſhould be allowed to Mahmud Reza Khân, not exceeding in value 4,000 ſicca rupees; and that the expence to the inferior officers of government ſhould be retrenched as much as poſſible.

And your Committee find, by a repreſentation of Mahmud Reza Khan, entered on proceedings of Committee of revenue 26th April 1771 (a copy whereof is hereunto annexed, No. 64.) that he ſtrongly objected to the aforeſaid diminution of expence in Khallauts, as tending to leſſen the dignity and authority of the government; to which the preſident and council at Calcutta, in a letter dated 26th April in the ſame year, returned the following anſwer, videlicet;

" That, however cogent Mahmud Reza Khan may conſider the arguments he makes uſe of, we cannot allow them to have the leaſt weight with us in contradiction to the orders we have ſent; and that, as we behold this matter in a quite different light from him, we deſire that the ſaid orders and regulations may be ſtrictly attended to".

The council of control at Moorſhedabad, in reply to the above letter, dated the 9th of May in the ſame year, recommended rather a total abolition of the cuſtom than a diminution of the expence; but by a ſubſequent letter of the 20th of May of the ſame year, the governor and council ordered the expence of Khallauts to the officers of the government to be reduced to 60,000 rupees.

And your Committee find, that the court of directors having been adviſed by their council, that the whole of the Mhatoot belongs to the Company, and that they may recover from each of the ſervants ſeparately what he has received, by an action, if there is evidence to prove the receipt, if not, by a ſuit in equity, they ordered, by a reſolution of the ſaid court of the 3d day of February 1773, that proſecutions ſhould be commenced againſt the ſeveral perſons on whom the Company are adviſed they have demands, on account of the Mhatoot tax in Bengal.

And your Committee obſerving, as well from the letter of Mr. Beacher beforementioned, dated the 28th of March 1770, as from the letter of ſelect committee beforementioned of the 28th of April 1770, that there were the ſtrongeſt reaſons to ſuppoſe that arbitrary ceſſes, under the name of Mhatoot, were levied by the collectors in the ſeveral provinces, beſides what were accounted for to the government at Moorſhedabad, and that the ſelect committee were, on that account, very ſolicitous to hear what progreſs had been made by the ſupervifors in this object of enquiry, ſince they more than ſuſpected the reſult would lay open a moſt iniquitous ſcene of oppreſſion and peculation as is beforementioned; your Committee thought it right to enquire, what information had been tranſmitted to the court of directors on the ſubject of Mhatoot, and extraordinary collections made in the ſeveral diſtricts of Bengal and Bahar; and they find, by a letter of Mr. Middleton from Dacca, dated 18th May 1771, who was then upon a progreſs into the ſaid diſtrict, that the ſaid diſtrict had paid a large annual Mhatoot, which, in the ſtatement tranſmitted by him, appears to have amounted to rupees 116,496. 10. 3; and he adds, that part of the money ſo collected was remitted in the laſt year to Moorſhedabad, towards defraying the charges of Bhâ Khallaut, and that the remainder was diſburſed and miſapplied by the officers of the government at Dacca; but that he had then aboliſhed the Mhatoot, and that the amount of it would be ſet forth as an article of encreaſe in the new ſettlement; and in another letter of Mr. Middleton, dated 13th April 1771, he ſays, that a company of ſeapoys and 40 burgundaſſes, retained there for the uſe of the collections, had, till then, been paid from a fund accumulated under the denomination of Mhatoot; and that the expences of the Dauks eſtabliſhed between that place, Moorſhedabad, Chittagong, and part of the way to Calcutta, had been defrayed in the like manner.

And your Committee find, that Mr. G. G. Ducarell, ſupervifor of Purnea, in his letter to Richard Beacher, Eſquire, reſident at the Durbar, dated 17 Auguſt 1769, repreſents, " That " the Company have received a very conſiderable revenue from that country, but they have " little known how it has been collected; you will be ſurpriſed to hear that, by the eſtabliſh- " ed mode of collections purſued for theſe three or four years paſt, the putta or agreement " is never preſerved between the collector and the tenant; at the end of the year, wherever " the farmer knows that the latter has made any gain, he ſurely ſeizes it, notwithſtanding " the agreement being juſtly paid; by theſe means all induſtry is checked, and all confidence " deſtroyed, and neither labourer, farmer, collector, and ſo upwards, to the foujedars, having " any truſt in each other, it has made the whole a chain of rogues and plunderers; nor can " any confidence be reſtored but by a long courſe of equitable government."

And

And the ſupervisor of Rungpore, in his letter to the ſaid Richard Beacher, Eſquire, dated 20th of Auguſt 1770, repreſents, "That the Bundibuſt of the province of Rungpore was "rupees 917,250, of which only 632,797 were remitted to the city: That 1,010,000 was "collected in the Muſſuful: That charges had amounted to rupees 520,000: That the Ze-"mindars and farmers had been excuſed 149,000 rupees on account of the drought; but that "the poor Ryotts, who are the people who ſhould receive every encouragement, eſpecially in "ſuch hard times, had benefited nothing by the allowance; the whole having been collected "from them; and alſo 92,000 rupees, which Mahmud Huſſein put on, under the head of "Mhatoot, and which, he believes, was received by the Zemindars and creatures of go-"vernment employed in the collections."

And Mr. Robert Wilmot, ſupervisor of Jeſſore, in a letter on Moorſhedabad conſultations of 29th of October 1770, repreſents, "That beſides the avowed wages to the aumils in his "diſtricts, they had numberleſs perquiſites, the amount totally unaſcertainable, not conſiſt-"ing in a percentage on the collections, but chiefly in ruſooms eſtabliſhed, as to the articles, "but not the ſums; not to mention what was gathered under the denomination of ſalamies;" and this ſupervisor ſtates the Mhatoot of his diſtricts, at rupees 12,191. 8, and ſalamies at rupees 1579.

And Mr. G. G. Ducarel, the ſupervisor of Purnea, in a letter on Moorſhedabad conſultations of 13 December 1770, repreſents, "That it had been annually the cuſtom there, even "long antecedent to our coming to the Dewannee, at the time when the Ryotts had nearly "paid their rents, according to the putta or agreement, to lay on further aſſeſſments there "called Bharri and Gundar (which are words peculiar to that province, and have the ſame "meaning at Mhatoot in Bengal) either from real or pretended deficiencies.—That arbitrary "fines, under the name of Aboal Foudigary, were an intolerable vexation to all orders of "people, and one ſource of that appearance of poverty, which all men in the diſtricts are "deſirous of putting on, and conſequently a great check to induſtry, by preventing thoſe "who had money from employing it with freedom; that theſe fines were farmed as part of "the Jumma or rent roll of each Purgunnah, and thoſe of the town of Purnea to the cut-"wall—The farmer who was benefited by the fine was himſelf the judge of the de-"linquent, and of the degree of the penalty to be inflicted, which was levied, not "according to the nature of the crime, but of the circumſtances of the accuſed.—That "theft and murder were frequently compounded for 4 or 5 rupees, whilſt fornication and "witchcraft were puniſhed with 4 or 5,000:—That there were a particular ſet of people, "whoſe profeſſion was the diſcovery of witchcraft—thoſe accuſations in other countries are "uſually confined to the old and impotent, here they fall generally on the rich and ſub-"ſtantial:—That there were alſo others, particularly women, who lived by the diſcovery of "fornication and adultery; and the ſlighteſt evidence was ſufficient to warrant a fine to the "extent of the circumſtances of the accuſed.—That when he gave an abatement to the farmers, "it was on condition of their giving up, amongſt others, this moſt oppreſſive part of the "jumma:—That there were then poſitive orders to take no fines, but ſuch as were approved "at the ſudder a dawlet, but that an evil long eſtabliſhed is always difficult to eradicate. He "now and then heard of ſome infractions of this order, by the Moffuſal Etmamdars, which "he never failed to puniſh in an exemplary manner; and this he hoped would in time put a "ſtop to ſo deſtructive a practice."

And Mr. George Vanſittart, the ſupervisor of Dinagepore, in his letter entered on Moor-ſhedabad conſultations of the 31ſt of December 1770, repreſents,—"That embezzlements "there, the year before amounted to no leſs than ſonat rupees 169,662—but that, as great "part of it had been diſſipated amongſt upwards of 50 Tahſildars, and their underlings, it "was of courſe irrecoverably loſt:—That the amount collected was ſonat rupees 2,157,318 "or 1,950,000 ſiccas; and he believed about 1,900,000 would that year be realiſed (excluſive "of ſome balances of the former year, notwithſtanding he had remitted to the Ryotts a "Mhatoot of about 80,000 ſicca rupees, which Ramchunder had impoſed upon them: He "(Ramchunder) alſo impoſed another, amounting to 40,000, but this he had been obliged "to retain for the ſecurity of the revenue."

And Mr. C. W. Boughton Rous, in a letter dated at Nattore, the 4th of June 1771, entered on Moorſhedabad conſultations the 10th of June 1771, enumerates ſeveral Mhatoots (or ceſſes) levied from year to year, ſince the Company's acceſſion to the Dewannee, and he adds, "That the multiplication of Mhatoot, which has taken place in this diſtrict ſince "the Company's acceſſion to the Dewannee, has been attended with the moſt pernicious "conſequences to agriculture, and the country in general; and that the continuance of "ſuch a ſyſtem muſt inevitably end in its deſtruction. That theſe taxes arbitrarily impoſed, "and oppreſſively collected, through the rapacity and licentiouſneſs of the aumils and their "agents, have accelerated the general decline in agriculture and manufactures."

And the ſupervisor of Rajamahl, in a letter entered on Moorſhedabad conſultations the 27th of December 1770, repreſents,—"That, to the extortion and rapacity of aumils and fouſ-"dars, the then general declining ſtate of trade ought in part to be imputed; that the "merchant always ignorant of the ſums he ſhould pay, was obliged to ſubmit whatever was "impoſed on him; and that it was a known truth, that ſuch was the villainy of Chokeydars,

and

" and others employed in the buſineſs of the ſyer or inferior place of collection, that the " more rare and valuable the goods, the more heavy and diſproportionate was the demand " for duties; expecting that the proprietor, rather than ſuffer a detention of his goods, " would be obliged to diſpoſe of a part of them to enable him to diſcharge the un- " reaſonable demands made on him : —— That it was unneceſſary to add, that they " who practiſed that fraud, were alſo the purchaſers and appraiſers; and that their " power prevented even a fair ſale of the goods which they had in effect ordered to be " diſpoſed of in that manner: — That he was willing to believe, that this ſpecies " of impoſition was entirely baffled by his reſidence in that diſtrict; and that by " the authority he had, to curb all other frauds and deceits, he hoped to impreſs " the inhabitants with a proper ſenſe of the humane intention of his appointment, and of " the impartiality and juſtice of the Engliſh government."

And your Committee find, that the exaction of exorbitant intereſt for money lent to the Zemindars and others, has been another cauſe of diminution of the revenue of the Company in Bengal.

And your Committee find, by a letter of M. R. Cawn, entered on ſelect conſultations 5th October 1765 (a copy of which is hereunto annexed, No. 65) that the ſaid M. R. Cawn complains of the loſs which the revenue ſuſtains, by the dependants of the factories lending money to the Zemindars and Talookdars, and by their protecting them on that account from the power of the Aumils; he therein applies to the preſident to write to the gentlemen of the factories therein mentioned, that none of the dependants of the ſaid factories do lend money to the Zemindars, &c. without the knowledge of the Aumils.

And your Committee find, that the ſelect committee of Bengal, as appears by their minute of the 25th of October of the ſame year, then iſſued poſitive orders to the chiefs of ſubordinates and commanding officers of Brigades, prohibiting them, and others acting under them, in inferior ſtations, from lending money to the Zemindars or other ſervants of government on the ſecurity of lands, by leaſe or mortgage; and the ſaid ſelect committee, by their minute of the 31ſt of October 1766, having received advice that this order had been tranſgreſſed, to the great detriment of the collections, reſolved to enforce the ſaid order, and directed that no money ſhould in future be lent, except upon reſpondentia, on any pretence whatſoever, at higher intereſt than 12 per cent. per annum; and that all ſums of money outſtanding at an higher premium, ſhould be recalled on the 11th Day of April following.

And your Committee find, that Mr. Reed in his letter to the chief and council of revenue at Moorſhedabad, dated the 20th of December 1770, repreſents, " That the exorbitant inte- " reſt paid for money taken up for payment of revenues fell very heavy on the Zemindars, " and often, in the end on government; and was an evil that called aloud for remedy : That " the avowed intereſt of 37 ½ per cent. at that place was ſtill raiſed in the articles of Batta " and ruſſum on bonds; but in ſome of the diſtricts it was carried to ſo enormous a height " as to be ſcarce credible: That no produce of the lands could bear ſo great a change, and in " the end the Zemindar muſt be ruined, and rendered unable to pay his revenue; that it had " indeed been the practice to pay money, ſo taken up, out of the enſuing revenue, ſo that " in effect the government pays the intereſt, and it would be more for its advantage even to " delay the collections a month, than to receive them with ſo heavy a future charge."

And Mr. Middleton, in his letter from Dacca, dated the 18th of May, 1771, repreſents, " that the country had been greatly depopulated by the oppreſſive practices of the officers, to " enable them to fulfil their engagements with merchants, of whom they borrow money for " payment of the revenue; which, he adds, is done at a moſt exorbitant and unheard of " premium, and that every inconvenience reſulting from this pernicious cuſtom ultimately " centered with the ryotts; who, unable to anſwer the unlicenſed demands which the officers " of government were continually making upon them, were driven to the neceſſity of deſer- " ting the country, by which means a conſiderable quantity of land lay waſte and uncultivated."

And your Committee find, that the taking of leaſes of lands by the ſervants of the Company, and ſometimes in caſes where they were themſelves intruſted with the management of the ſaid revenues, and with the letting of the ſaid leaſes, has been another cauſe of the diminution of the revenues of the Company in Bengal.

It appears to your Committee, by a minute of general conſultations of Fort William, the 31ſt July 1759, that, when the governor and Committee let the lands of Calcutta Purgunnahs for three years, by public auction, ſome of the Company's ſervants took and leaſed a part of the lands of the ſaid Purgunnahs.

And your Committee find, by a letter of the court of directors, of the 23d of March 1759, (extract of which is hereunto annexed, No. 66) that the ſaid court then prohibited their covenant ſervants from holding any lands, towns, or villages, directly or indirectly, within or without the Company's juriſdiction; adding, " that their reaſons for this reſtraint " were ſo obvious, that an explanation was unneceſſary": But it appears, that this letter did not arrive in Bengal till after the leaſing the lands of the Calcutta Purgunnahs in manner before-mentioned.

And your Committee find, that the court of directors, by a letter of the 13th of March, 1761, (extract of which is hereunto annexed, No. 67) revoked the before-mentioned reſtrictions, and informed the governor and council, that, if they were perfectly ſatisfied, that no inconveniences could ariſe from the Company's ſervants farming any part of the newly acquired lands, they ſhould not object to it; but that the governor and council muſt aſſign their reaſons to the court of directors for their obſervation.

And it appears to your Committee, that farms were afterwards held by the Company's ſervants, both in the Calcutta Purgunnahs, and in the diſtricts ceded by Coſſim Aly Khan.

And your Committee find, in a letter of Mr. Verelſt, ſuperviſor of Burdwan, the 13th of September 1765, that the ſaid ſupervisor repreſents, "That, after the heavy loſſes and real "detriment the firſt outcry had proved of, to the whole province (of Burdwan) he was "greatly ſurpriſed to find, on his arrival, that it had been again expoſed to public ſale, how-"ever, purchaſers had only been found for about twenty-two lacks of rupees; ſo great was "the prejudice taken at the former ſale; and the whole of that very conſiderably under the "Jumma-bundy of 1169, excepting the farms lately held by Meſſrs. Johnſtone, Hay, and "Bolts, on which a great advance was bid; the reſt of the province, for which there "were no bidders, became coſs," or fell into the hands of government.

And your Committee find, in a letter of the court of directors, of the 17th of May 1766, (extract of which is hereunto annexed, No. 68) that the ſaid court of directors, in anſwer to the before-mentioned paragraph of Mr. Verelſt's letter, expreſſed themſelves in the following manner: "We have on a former occaſion, in our letter of the 13th of March 1761, Par. "57, permitted our ſervants to bid at the public ſale of the Calcutta lands, but we could not "conceive ſuch an indulgence could ever be conſtrued to admit ſervants employed in the "collection of the revenues of a province, to ſelect out the moſt profitable lands for them-"ſelves; for ſuch is the light in which this tranſaction appears to us; and it is one more "ſtriking proof of the general corruption, with which all ranks were tainted, and of the "ill uſe that has been made of every indulgence: We direct a ſtrict ſcrutiny into this affair, "and if it proves true, that you will make a proper example of the offenders by diſmiſſing "them our ſervice.—This tranſaction convinces us of the neceſſity of ſhutting the door to "abuſes, and we thereupon poſitively order, that no covenanted ſervant, or Engliſhman, "reſiding under our protection, ſhall be ſuffered to hold any land for his own account, "directly or indirectly, in his own name, or that of others, or to be concerned in any "farms or revenues whatſoever."

And your Committee find, in the before-mentioned letter of M. R. Khan, entered on ſelect conſultations, 5th October 1765, that the ſaid M. R. Khan, therein applied to the preſident to write to the gentlemen of certain factories therein mentioned, that none of the dependants of the ſaid factories ſhould hold any farms, or interfere in the affairs of the country.

And your Committee find, by the before-mentioned minute of ſelect committee, of the 5th of October 1765, that, in conſequence of the before-mentioned repreſentation of M. R. Khan, the ſelect committee prohibited the ſervants of the Company from holding lands.

Your Committee don't find, in the correſpondence of the Company, any evidence to ſhew, that the ſervants of the Company in Bengal hold lands at preſent in their own names; but they have met with circumſtances which afford ground to ſuſpect that the Company's ſervants ſometimes ſhare with their Banyans in the profits of lands rented by them, and in one inſtance, which they will mention hereafter, they find that this practice is directly aſſerted by the Banyan who held the land.

And to ſhew to the Houſe in what manner many of the abuſes before-mentioned ſtill exiſt in Bengal, to the diminution of the Company's revenues, and the oppreſſion of the country, a copy of the conſultations of the council of revenue at Moorſhedabad, from the 2d of September 1771, to the 23d of March 1772, reſpecting the conduct of one of his Majeſty's Britiſh ſubjects employed in the Company's ſervice in Bengal, was produced to your Committee: It contains the complaints of the ſupervisor of the diſtrict of Rungpore, againſt the ſaid ſubject, for impriſoning the Zemindars and their Naibs—It contains the proceedings of the ſaid council of revenue, under the direction of the governor and council of Fort William, to bring the ſaid ſubject to a trial before a court-martial for diſobedience of orders, of which your Committee find he was acquitted by the ſaid court-martial—It contains the ſeveral arzes or petitions of the Zemindars, farmers, and natives of Rungpore, accuſing the ſaid ſubject of extortion and oppreſſion, in various inſtances, to the detriment of the revenue —It contains the enquiries made by the ſaid council of revenue, under the direction of the governor and council at Calcutta, into the complaints exhibited by the Zemindars, farmers, and natives, againſt the ſaid ſubject, and the depoſitions of the natives, who were examined on oath, and frequently in the preſence of the accuſed, in ſupport of theſe charges.

The ſeveral allegations contained in the ſaid arzes or petitions, or in the ſaid depoſitions, are, that the perſon ſo accuſed, having agreed to accept 5 per cent. intereſt per menſem, for money lent by him to the parties before mentioned, he afterwards raiſed the ſame to 14 per cent. per menſem, and enforced the payment thereof by acts of cruelty and oppreſſion—that a Mhatoot of 75,000 rupees was eſtabliſhed in the diſtrict of Rungpore, by the intervention

of

of his Banyan, called Conge Bahara Holdar, and part of it collected in his maſter's name, and received by him; of which Mhatoot was openly paid into the public cutcherie, and entered in the officers books—that the perſon ſo accuſed ſhared in the profits of farms held by his Banyan—that the perſon ſo accuſed appointed his ſervants and dependants to act in a judicial court of Fouzdary—that Chiton Sirdar, who was in the ſervice of the accuſed, made frequent excurſions into the province, attended by ſeapoys, in which excurſions they ſeized and bound the ryotts, and, by falſely accuſing them of theft, adultery, robbery, and other crimes, extorted from them great ſums of money, and vaſt quantities of other valuable effects — that whole villages had been plundered by them; and that in particular the ſubſtantial ryotts were their cuſtomary prey, and that to poſſeſs ten ploughs was a crime, or reaſon ſufficient for being ſo plundered—and laſtly, the proceeding above mentioned contain an enquiry into the conduct of the before mentioned ſuperviſor of Rungpore, and other perſons therein mentioned, in conſequence of a charge brought againſt them for improper conduct in leaſing the lands of the diſtrict of Rungpore.

Your Committee think proper to obſerve, that the proceedings of the council of revenue, in the caſe abovementioned, were not finiſhed when the laſt ſhips were diſpatched from Bengal—the party accuſed had not then made his defence; and theſe proceedings were not in the nature of a trial, the council of the revenue at Moorſhedabad, before whom they were had, having no power for that purpoſe, but of an enquiry to inveſtigate the facts ſo alledged.

Your Committee have not annexed to this report, the proceedings of the council of revenue beforementioned, nor any papers relative thereto, which are numerous and long; thinking, that they may more properly be brought before the Houſe ſeparately, if, upon the beforementioned repreſentation of the caſe to which they relate, the Houſe ſhall think it proper to order any further proceedings thereupon.

And, laſtly, your Committee enquired, whether there was any evidence in the books or correſpondence of the Company, to ſhew that any other of his Majeſty's Britiſh ſubjects had committed the like offences; and Mr. Wilks informed your Committee, that he had not found, in the books and correſpondence of the Company, evidence ſufficient to charge any other Britiſh ſubject with the like offences.

And your Committee think proper here to obſerve, that in this, and their former reports, they have not ſtated any facts, but ſuch as they found in the books or correſpondence of the Company, which they carefully examined for that purpoſe; or ſuch as appeared to them to be proved by other evidence laid before them; but, in caſes where it was neceſſary for them to prove that any particular fact or information was not to be found in the books or correſpondence of the Company, they have been forced to rely on the evidence of the ſworn ſervants of the Company, who, in their reſpective departments, muſt be preſumed to know all that is contained therein; for it was impoſſible for your Committee to peruſe all the books and correſpondence to be found at the India Houſe, that any ways relate to the concerns of the Company, during the many years to which their enquiry extends.

Your Committee have thus reported all they have hitherto found material in the books and correſpondence of the Company, or in any evidence laid before them concerning the ſtate and management of the revenues lately obtained in the provinces of Bengal and Bahar: they have alſo prepared a report upon that part of the management of the Company's affairs at home that reſpects their freight and demorage, which report they will lay before the Houſe forthwith; and they are proceeding in purſuance of the order of the Houſe to enquire further into the ſituation of the Company's affairs, and particularly how far the ſame have been affected by the management of the Company and their ſervants, both at home and abroad, and they will report from time to time, what they find material with reſpect to the ſeveral other objects that fall under this extenſive head of inquiry.

A P P E

REVENUES arising from the different Provinces and Purgunnas of
September 1

Sirkars, Pergunnahs, Mahals, Moozas, &c.	Fougedars, Ennamdars, &c.	September 1766.	October.	Nov.	Dec.
Sirkar Shawbad	Noorul Hoſſein Cawn	40000 —	40000	60000	7000
Pergun. Serreſs Cutumbah, &c.	Meer Neuky Ally Cawn	20000 —	20000	55000	5500
Do. Sarſaram	Harab Ally Cawn	25000 —	25000	35000	3500
Do. Harroul Moſſouda	Royſook Laul	11000 —	11000	12000	1500
Do. Shawpoor Moner Hunkhaſmer	Hyhomut Ally	8000 —	8000	15000	1500
Do. Sunwat, &c.	Neerjut Sing	38000 —	48000	74000	7900
Do. Ellatch & Maulda	Shea Ram	10000 —	10000	15000	1600
Do. Havelly Azimbad	Small Beg	500 —	500	1000	100
Do. Thellarah	Mahomed Madah	10000 —	15000	20000	2000
Do. Havelly Bahar	Nunderam	2500 —	6000	7000	600
Do. Do Mongheer	Warris Ally Cawn	1000 —	2000	3000	250
Do. Kharacpoor, &c.	Meer Abhoo Taleb	11000 —	12000	17000	1800
Sirkar Serang	Buryar Sing	54000 —	55000	128000	12300
Pergunna Havelly Adgeepoor	Bhal Kiſſen Puttuck	10000 —	10000	19000	1500
Mulky Meliah, &c.	Madoram	10000 —	15000	20000	2000
Pergunnah Beſſarah	Meerjah Mahomed Ally	20000 —	25000	30000	3500
Do. Sareſſah	Hamhood Hoſſein	3500 —	5000	7000	650
Do. Mhaſſy Sirkar Champaran, &c.	Sheik Abdah Shakoor	25000 —	25000	70000	7000
Do. Nurhaut & Somoy	Rajah Warris Ally	38000 —	38000	64000	6400
Sirkar Terhaut	Holly Ullah	10000 —	20000	23000	2100
Pergunna Ekoll, &c.	Mhody	4024 —	4024	10000	1000
Do. Ghoyaſpoor	Mockrum Ally Cawn	5000 —	11000	12000	1200
Mahall Churzurb	- - - - - - - - -	2392 —	2392	2392	23
Nuzuranut Khotby Ottendeſh	- - - - - - - - -	1250 —	1250	1250	12
Mahall Jagheer Sirkar	- - - - - - - - -	15000 —	15000	30000	3000
Mahullut Nuzzery Sabek	- - - - - - - - -	6000 —	7000	8000	80
Perg. Sanda & Baliah	- - - - - - - - -	2000 —	2000	3000	40
Mhallaut Nuzzery Darin Vellah	- - - - - - - - -	9000 —	11000	12000	130
Japah Mudwa	Bryar Sing & Bundoo Sing	2500 —	3000	6000	70
Mahall Burdurkah	- - - - - - - - -	2500 —	2500	2500	25
Dehat Jaſſyl Houzore	- - - - - - - - -	5000 —	8000	10000	110
Pergunna Ghoia Maunpoor	- - - - - - - - -	201 —	300	200	3
Do. Rutty & Gurſind	Shaw Ally	2000 —	3000	5000	50
Mouza Abdulkhaderpoor	- - - - - - - - -	50 —	50	125	1
Mooza Kanella	- - - - - - - - -	25 —	35	40	
Rampore Mhone	- - - - - - - - -	10 —	15	20	
Mooza Nauty	- - - - - - - - -	50 —	75	85	
Do. Moozaphurpoor Burka	- - - - - - - - -	20 —	30	35	
Govindpoor Kottob	- - - - - - - - -	15 —	20	25	
Mahall Badlah	- - - - - - - - -	70 —	70	150	1
Do. Whad Ally Cawn	- - - - - - - - -	33 —	33	33	
Mooza Jowry	- - - - - - - - -	80 —	105	130	1
Mahall Nutjumutdyn Gunge	- - - - - - - - -	75 —	75	75	
Pergunnah Rottas	- - - - - - - - -	1000 —	1500	2500	15
Cornel Gunge	- - - - - - - - -	3000 —	3000	3000	30
Mouza Haſſenah	- - - - - - - - -	600 —	700	800	9
Khaſs Nabyſſy	- - - - - - - - -	61 —	61	61	
Monick Chouck, &c.	- - - - - - - - -	100 —	125	145	1
Japeh Nakhaſs	- - - - - - - - -	78 —	78	78	
Talook Debejah Sing	- - - - - - - - -	500 —	600	800	9
Mahall Nuzzer Ally Cawn	- - - - - - - - -	200 —	350	400	4
Do. Bujunhoy	- - - - - - - - -	85 —	85	85	
Pergunnah Cundore	- - - - - - - - -	600 —	800	900	6
Mahall Gollam Ruſſool Cawn	- - - - - - - - -	200 —	450	450	4
Mooza Domrah	- - - - - - - - -	30 —	50	50	
Mahall Allaud Ally Cawn	- - - - - - - - -	40 —	50	70	1
Do. Seyed Mahomed Cawn	- - - - - - - - -	10 —	25	25	
Do. Sadahrutt	- - - - - - - - -	100 —	175	175	1
Moydy Gunge	- - - - - - - - -	101 —	150	200	2
Boycontpoor	- - - - - - - - -	25 —	60	67	
Mahall Goſe Cawn	- - - - - - - - -	350 —	350	500	5
Do. Aman Ally Cawn	- - - - - - - - -	40 —	50	70	
Do. Sultan Mamood	- - - - - - - - -	16 —	30	30	
Do. Gollam Huſſein Cawn	- - - - - - - - -	250 —	400	450	4
Do. Carim Dhad Cawn	- - - - - - - - -	40 — 6	80	80	
		412,221 — 6	470,643	788,996	804,0

E N D I X.

N° 1.

ıs of Soobah Bahar for the Year 1173 to Auguſt 1174, Bengal Style, or from
ber 1766 to Auguſt 1767.

	Dec.	January.	February.	March.	April.	May.	June.	July.	Auguſt.	Total Amount.
	70000	70000	24639 9 6	40000 —	40000	60000	70000	70000	24629 —	609268 9 6
	55000	56000	40000 —	20000 —	25000	33000	33000	33000	20000 —	410000 —
	35000	37000	30500 —	25000 —	25000	35000	35000	37000	30500 —	375000 —
	15000	20000	20000 —	8000 —	8000	10650	10650	10650	10636 —	147586 —
	15000	5000	5500 —	5000 —	7000	7000	8000	6000	4254 14 9	93754 14 9
	79000	72500	69000 —	29000 —	29000	38000	37000	34000	24576 14 6	571576 14 6
	16000	16000	10287 —	5000 —	5000	8000	8000	7000	5603 1 6	115890 1 6
	1000	2125	2125 —	3000 —	4000	4250	3500	3500	3500 —	29000 —
	20000	15000	11350 —	4000 —	7000	6000	5000	5000	3450 —	121800 —
	6000	3500	2388 —	1000 —	1500	2000	2000	1500	1130 — 6	36518 — 6
	2500	2000	1022 10 3	1000 —	2000	3000	2500	2000	1022 10	23045 4 3
	18000	16000	11000 —	5000 —	7000	9000	9000	7000	5461 2	127461 2
	123000	100000	59003 13	52000 —	72000	81000	82000	31000	28000 —	865003 13
	15000	8000	5460 12 9	6000 —	7000	11000	11000	5000	5000 —	112460 12 9
	20000	16000	15305 1 3	11600 —	15000	15000	10000	7000	5070 —	159975 1 3
	35000	35000	25200 9	17000 —	25000	25000	20000	15000	11407 —	283607 9
	6500	5000	3088 3	2500 —	3000	5000	4500	3000	2058 12 9	50146 15 9
	70000	70000	25600 —	15000 —	40000	40000	40000	40000	15400 —	476000 —
	64000	78000	28188 9 9	19000 —	28000	38000	38000	19000	13000 —	465188 9 9
	21000	20000	14137 15 6	11000 —	12500	13500	12500	11500	11092 —	180229 15 6
	10000	10000	10000 —	2014 13 6	3000	3000	3000	3000	2000 —	64062 13 6
	12000	12000	4838 1 3	4000 —	6000	6000	6000	4000	2419 —	85257 1 3
	2392	2392	2392 —	2392 —	2392	2391 10	2392	2392	3392 —	28703 10
	1250	1250	1250 —	1250 —	1250	1250	1250	1250	1250 —	15000 —
	30000	25000	20271 —	12000 —	12000	25000	26500	20000	15922 10 9	246193 10 9
	8000	8000	6864 2 6	3000 —	4000	5500	5500	5000	2372 8 3	69236 10 9
	4000	4000	2318 8	600 —	600	1700	1700	1600	542 14	24061 6
	13000	13000	9791 9 6	6000 —	7000	9000	9000	9000	5194 8	112986 1 6
	7000	6000	2500 —	2000 —	2000	4000	5000	3000	1983 2	44983 2
	2500	2500	2500 —	2500 —	2500	2500	2500	2500	2500 —	30000 —
	11000	8000	5820 —	3000 —	4000	5000	4500	3500	3909 13 9	71729 13 9
	300	250	250 —	200 —	301	200	300	250	250 —	3002 —
	5000	3000	2416 4	1500 —	2500	3500	2500	2000	1611 —	34027 4
	125	100	50 —	50 —	50	125	125	100	50 —	1000 —
	34	25	30 —	15 —	20	25	10	15	10 4	284 4
	15	12	14 —	6 —	7	8	6	8	7 9	128 9
	55	60	51 —	25 —	35	45	30	30	23 7	564 7
	15	20	18 —	10 —	15	14	10	10	10 —	207 —
	17	15	11 7	7 —	9	10	8	9	8 —	154 7
	150	150	150 —	150 —	150	150	150	80	87 8	1507 8
	33	33	33 —	11 —	11	11	11	11	10 4	263 4
	130	105	94 —	50 —	60	70	55	45	41 15	965 15
	75	75	75 —	75 —	75	75	75	75	75 —	900 —
	1500	1500	1000 —	500 —	1500	1500	1500	500	500 —	15000 —
	3000	3000	3000 —	3000 —	3000	3000	3000	3000	3000 —	36000 —
	900	900	882 —	400 —	600	600	600	500	485 15 6	7967 15 6
	61	61	61 —	61 —	61	61	61	61	66 13 3	737 13 3
	115	111	110 —	80 —	95	100	75	66	55 —	1177 —
	78	78	78 —	78 —	78	78	78	78	78 5 3	936 5 3
	900	900	549 5	300 —	400	600	600	600	337 1	7086 6
	450	400	285 13 6	150 —	200	250	300	300	190 —	3475 13 6
	85	85	85 —	85 —	85	85	85	85	84 —	1019
	600	650	546 —	300 —	400	500	300	300	247 13 9	6143 13 9
	450	450	197 —	50 —	125	150	150	150	107 4	2929 4
	50	50	34 —	10 —	17	17	17	17	9 5 3	351 5 3
	100	115	70 14 6	20 —	30	40	30	17	10 —	592 14 6
	25	15	14 —	10 —	25	25	25	15	13 9	227 9
	175	175	175 —	175 —	175	175	100	100	100 —	1800
	250	250	250 —	250 —	250	250	250	150	150 —	2501
	60	60	15 —	25 —	60	67	60	60	15 — 9	574 9
	500	500	446 4	200 —	300	300	300	250	238 — 9	4234 4 9
	65	55	40 —	20 —	20	30	34	20	20 5 6	464 5 6
	30	30	15 —	5 —	10	10	10	10	5 5	201 5
	450	350	255 —	200 —	225	275	250	250	236 6	3591 6
	80	80	39 —	17 —	25	25	25	25	15 11	531 11 6
	804,015	752,427	483,683 9 3	326,891 13 6	418,656	522,112 10	519,622	412,579	274,428 15 9	61,86,276 1

A true Copy. JOHN ANNIS,

Assistant Auditor of Indian Accounts

A P P E N D I X.

APPENDIX

TO THE

REPORT of the COMMITTEE of SECRECY

Appointed to enquire into the State of the

EAST INDIA COMPANY.

No. 2.

Copy of the 36th, 37th, and 38th Paragraphs of the General Letter from the Court of Directors of the Eaſt India Company, to the Preſident and Council at Fort William, in Bengal, dated the 10th of April, 1771.

Par. 36. WHEN we advert to the encomiums you have paſſed on your own abilities and prudence, and on your attention to the Company's intereſt (in the expoſtulations you have thought proper to make on our appointment of Commiſſioners to ſuperintend our general affairs in India) we cannot but obſerve with aſtoniſhment, that an event of ſo much importance as the death of the Nabob Syf-ul Dowlah, and the eſtabliſhment of a ſucceſſor in ſo great a degree of non-age, ſhould not have been attended with thoſe advantages for the Company, which ſuch a circumſtance offered to your view.

37. We mean not here to diſapprove the preſerving the ſucceſſion in the family of Mir Jaffier; on the contrary, both juſtice and policy recommend a meaſure which at once correſponds with the cuſtoms and inclinations of the people of Bengal: but when we conſider the ſtate of minority of the new Subah, we know not on what grounds it could have been thought neceſſary to continue to him the ſtipend allotted to his adult predeceſſors.

38. Convinced as we are, that an allowance of ſixteen lacks per annum will be ſufficient for the ſupport of the Nabob's ſtate and rank, while a minor; we muſt conſider every addition thereto as ſo much to be waſted on a herd of paraſites and ſycophants, who will continually ſurround him; or at leaſt be hoarded up; a conſequence ſtill more pernicious to the Company. You are therefore, during the non-age of the Nabob, to reduce his annual ſtipend to ſixteen lacks of rupees; and this we have the greater reaſon to require, as we find ourſelves ſubjected to the payment of large ſums, due from the revenues of the dewanny, before the Company became poſſeſſed thereof, on account of the navy donation, and the arrears of that to the army; the balance due for reſtitution to Europeans; Colonel Munro's demand of two lacks; the debt due to Bolackidaſs; and the annual ſum of one lack, for ten years, which we have agreed to pay to Juggat Seat; all which preſs on us with ſuch united force, that our treaſury will be unable to ſatisfy theſe ſeveral demands, without wounding our commercial intereſts, and endangering our poſſeſſions in Bengal. Being once relieved from this load of incumbrances, the ſavings we may expect from this reduction will properly become a fund for military exigencies; which fund, being ſolely applicable to the defence of the provinces, will contribute no leſs to the Nabob's future benefit, than to that of the Company.

Copy of the 39th, 40th, and 41ſt Paragraphs of the General Letter from the Court of Directors of the Eaſt India Company, to the Preſident and Council at Fort William in Bengal, dated the 10th April 1771.

Par. 39. At a Time when every juſtifiable meaſure ſhould be adopted for availing the public, and the Company, of all the advantage we had in proſpect from our poſſeſſion of the dewanny, we cannot but reflect on the diſſipation of a conſiderable part thereof, by the allowances to the Nabob's Miniſters.

40. And here we muſt obſerve, that, how great ſoever the application of Mahomet Reza Cawn, and his adherence to the Company's intereſt, may have been, his rewards have been more than adequate thereto: and as the buſineſs of the collections of our revenues, when they ſhall have been thoroughly inveſtigated by the ſuperviſors appointed for that purpoſe, will require little or no aſſiſtance from that miniſter, we muſt deem the continuance of his preſent ſalary as a waſte of thoſe reſources which are become ſo eſſentially neceſſary both for the ſecurity of our poſſeſſions, and the extenſion of your inveſtments: it is therefore our pleaſure, that the annual allowance of nine lacks, which he has hitherto enjoyed, be no longer continued to him; but as the minority of the Nabob will make it requiſite for you to appoint, as his guardian, a perſon of experience in the affairs of government, and of approved attachment to the Company's intereſts, your choice muſt reſt on Mahomet Reza Cawn; and you are to allow him, whilſt in that ſtation, a ſalary of five lacks of rupees per annum, which we conſider, not only as ſuitable to ſuch ſtation, but as a munificent reward for the ſervices he may render the Company in the execution of his office.

41. The annual allowances to Juggat Seat, as aſſiſtant to Mahomet Reza Cawn, has been a drain on our revenues, without the leaſt benefit from his adminiſtration; for we are well aſſured that he has never afforded us a ſingle inſtance of ſervice: his allowance therefore muſt be immediately ſtruck off. But with regard to Roy-doolub, though we cannot expect from him any ſervices equal to his preſent appointment, yet, in conſideration of the part he has long held in the affairs of government, and his advanced age, we are diſpoſed to continue the ſalary he now enjoys, but on his death, this allowance is not to be given to any perſon whatever.

No. 3.

Order of Select Committee at Bengal the 31ſt Dec. 1766, for Settling 12 Lacks on the Miniſters.

Fort William, the 31ſt Dec. 1766.

At a Select Committee, Preſent,——The Right Honourable Lord Clive, Preſident,——Harry Verelſt, Eſquire,——Brigadier General Carnac,——Francis Sykes, Eſquire.

MAHOMED Reza Cawn repreſenting to us the great expence which he neceſſarily incurs in ſupporting the dignity and influence of his ſtation, an expence which he has hitherto defrayed by receiving thoſe perquiſites and emoluments uſually annexed to his office; and deſiring that we will now aſſign to him a ſtated ſalary and proviſion, which he thinks will prove more honourable to himſelf, and advantageous to the revenue:

And the committee taking into ſerious conſideration the great importance of Mahomed Reza Cawn's particular ſtation, which is that of Naib Dewan and prime miniſter; the extraordinary zeal and ability he has ſhewn in the diſcharge of his office; the expediency of maintaining him in the full influence due to his rank, and the benefit to the revenue that will accrue from cutting off all ſecret advantages and perquiſites, which ſo evidently open a door to manifold acts of fraud and oppreſſion:

Reſolved, that in lieu of all the perquiſites and emoluments hitherto received by Mahomed Reza Cawn and the other miniſters, agreeably to the cuſtom of the country, there ſhall in future be aſſigned for their maintenance and ſupport, an annual ſalary of 12 lacks of rupees; the ſame to be deducted from the monthly collections, and divided between Mahomed Reza Cawn, Roy Dullub, and Setabroy, in ſuch manner, and in ſuch proportions, as ſhall be ſettled by the right honourable the preſident and them: payment to commence on the laſt day of January next.

No. 4.

Extract of Bengal Select Conſultations, dated 26th of May, 1770, containing Orders for ſtoppages to be made out of Stipends on Account of the Famine.

IT appearing to the committee highly neceſſary and reaſonable, that the tribute, ſtipends, and all extraordinary iſſues whatever, ſhould give place to the more urgent calls of government;

Reſolved, That Mr. Becher be directed to with-hold, at leaſt, 30 lacks from the tribute, and other allowances, between this period and the 17th October; ſo that the receipts and diſburſements may have ſome proportion to each other; that he be informed, with the aſſiſtance of this reſerved ſum, we expect he will continue to pay the brigade at Barrumpore, the garriſon at Monghyr, and all other charges of his department; and that the civil and military charges of the preſidency are the utmoſt which can be defrayed from the treaſury of Calcutta.

In conſequence of theſe reſolutions, agreed the following letter be wrote to Mr. Becher.

To Richard Becher, Eſq. Reſident at the Durbar.

With concern we obſerve the great and alarming diſproportion of your receipts to your diſburſements, and at the ſame time we lament the calamities which have attended this country. We have no conſolation, or reſource, but in the hopes of better and more favorable ſeaſons. In the mean while we muſt ſtruggle with our neceſſities, and endeavour by all poſſible retrenchments and ſtoppages to reduce our diſburſements within the narroweſt limits. In conjunctures like this, neceſſity compels us to make the conveniencies of dependants, and even the letter of engagements, ſubſervient to the exigencies of the ſtate. The miniſter who enjoys ſuch great appointments, ought more particularly to give way to the times; and it would be a ridiculous and unprecedented maxim to regard any tribute, or ſtipend, before the ſupport of our own government. The exact ſum which ſhould be with-held from each article we would not preciſely determine; but we expect that you will, at leaſt, keep back thirty lacks between this period and the 17th of October, that ſum being no more than common prudence dictates we ſhould retain in our hands to bring our funds and expences on ſome equality, and the more eſpecially ſince the expences are certain, and the funds precarious.

Extract

APPENDIX, No. 5.

Extract of a Letter from Richard Becher, Esq. to the Select Committee at Bengal, in Reply to the above, dated Moidepore, the 1st June, 1770.

The orders you are pleased to give, that the stipends and allowances shall be kept, at least, 30 lacks in arrears, from this period to the 17 October next, have been communicated to Mahomed Reza Cawn, and shall be strictly adhered to by me.

No. 5.

Extract of Bengal General Consultations, dated the 14th of April, 1766, concerning Allowance to Juggut Seet.

Fort William, the 14th April, 1766.

At a Consultation, Present,——Harry Verelst, Esq. President,——Randolph Marriott,——Hugh Watts,——Claud Russell,——William Alderscy,——Thomas Kelsall,——Charles Floyer, Esqrs.——Lord Clive and General Carnac absent, up the Country,——Mr. Sumner indisposed.

LETTER from Lord Clive, General Carnac, and Mr. Sykes, at Mootygyl, dated the 6th instant, read, acquainting us that the two Seats, sons of those who were cut off by Coffim Ally Cawn, and fell a sacrifice to their attachment to the English Company, have laid before them a claim, amounting to between fifty and sixty laaks of rupees, thirty laaks of which, having been lent to the Jemmedars, they do not think the government answerable for; but that their claim of twenty-one laaks, which were lent to the Nabob Meer Jaffier, for the support of his and the English army, they are of opinion, is just and reasonable: however, as it would be inconsistent with equity, now that the revenues of the country are appropriated to the Company, to propose that the Nabob should pay the whole, they have thought proper to agree, provided we have no objection, that the said sum shall be discharged by the Company and by the Nabob, in equal payments, within the space of ten years, viz. One laak of rupees per annum each, for the first nine years, and one laak and an half each, for the tenth or last year.

The board intirely concur in sentiments with Lord Clive, General Carnac, and Mr. Sykes, respecting the justness of the Seats' claim to twenty-one laaks of rupees lent to the late Nabob, Meer Jaffier, for the support of his and the English army; and think that the means that they have proposed for the payment of it, in equal proportions, by the Company and the Nabob, at certain stated periods, are very fair and equitable. With respect to the thirty laaks of rupees lent to the Jemmedars, we are of opinion they can only be considered in the light of a private loan, and therefore that the Government or Company are by no means answerable for the same.

Extract of the Company's Letter to the Select Committee at Calcutta, dated 16th May, 1768.

13. We approve the agreement you made, jointly with the Nabob, to discharge the debt due from the government to the Seats: that family, who have suffered so much in our cause, are peculiarly entitled to our protection.

Extract

Extract of the Fort William General Conſultations, dated 29th January, 1772.

Dr. *Statement of the Debt due to Jugget Seet, ſhewing how much of it has been to this Day.* Cr.

To amount due to Jugget Seet, which was agreed to be paid him in the Space of 10 Years, in annual payments of 105,000 each, as follows.			By ſundry Payments to the 19th of Poos, Bengal Year, 1178.		
By the Nabob - - - -	1,050,000		From the Nabob - - - - - - - -		515,000 — —
By the Honourable Company -	1,050,000		From the Honourable Company - - - - - -		546,375 12 —
					1,061,375 12 —
			By Balance due		
			From the Nabob - - - - - -	535,000 — —	
			From the Hon. Company - - -	503,624 4 -	
					1,038,624 4 —
		2,100,000 — —			2,100,000 — —
			N. B. Of the above balance there is due from the Nabob,		
			To the end of the preſent year, 1178, - - - - - - - - -	1,115,000 — —	
			From the beginning of 1179, to the end of 1182 - - - - - - -	420,000 — —	
			From the Honourable Company, to the end of the preſent Bengal year, 1178, - - - - - - -	836,244 — —	535,000 — —
			From the beginning of the Bengal year, 1179, to the end of 1182, -	420,000 — —	503,624 4 —
					1,938,624 4 —

Moorſhedabad, the 31ſt December, 1771.

Errors excepted.

Compared, as far as regards the Company's Proportion, with the Books in the accomptant's office.

CHARLES CROFTES,
Accomptant.

APPENDIX, No. 6. 7.

No. 6.

Extract from the Bengal Conſultations, in the Secret Department, dated 15th November, 1764, relative to the Navy Donation.

At a Conſultation at Bengal, 15th November, 1764, in the ſecret department, Preſent, —— the Honourable Henry Vanſittart, Eſq. Preſident,——John Spencer, Eſq.——Charles Stafford Playdell, Eſq.——Warren Haſtings, Eſq.——John Johnſtone, Eſq.——Randolph Marriott, Eſq.——Samuel Middleton, Eſq.——Ralph Leyceſter, Eſq.

RECEIVED a letter from Commodore Tinker, encloſing the tranſlation of a letter from the Nabob, with a grant of 12½ lacks of rupees, which he has granted to the ſquadron, in conſideration of their ſervices; and requeſting our aſſiſtance for procuring the payment thereof agreeably to the terms. Read the papers encloſed as follow.

Tranſlation of a Letter from the Nabob to Mr. Tinker, dated 8th Oct. 1764.

Whereas you arrived here in occaſionable time, and afforded me your aſſiſtance, I have herewith ſent you encloſed a paper for 12,50,000 rupees, which will be paid you according to agreement. Whatever is right you will take for yourſelf, and the reſt you will divide in a proper manner among the ſquadron.——A true copy of the tranſlation,——Bladen Tinker.

Account of Donation Money to be paid to the Sea Forces with Commodore Tinker, from the beginning of the Month of Aſſin, of the Bengal Year 1171 (the Middle of Sept. 1764) to the End of the Year 1173 (the Middle of April, 1764,)

	Rupees.
From the beginning of Poos to the end of Maug, 1171 (from the middle of Dec. 1764, to the middle of Feb. 1765)	312,500
In the month of Bandan, 1172 (from the middle of Auguſt, to the middle of Sept. 1765)	312,500
In the month of Maug, 1172 (from the middle of January, to the middle of Feb. 1766)	312,500
In the month of Bandan, 1173 (from the middle of Auguſt, to the middle of Sept. 1766)	150,000
In the month of Maug, 1173 (from the middle of January, to the middle of Feb. 1767)	162,500
	Rupees 12,50,000

Dated 8th Oct. 1764. A true copy of the tranſlation,——Bladen Tinker.

Agreed we acquaint the Commodore, that we are glad the Nabob has thought proper to conſider the ſervices of the ſquadron; and ſo far as it may appear to us in his power, conſiſtent with the performance of the engagements of his treaty, that Mr. Tinker may depend on our aſſiſtance for procuring the punctual payment of the grant he has paſſed. Further, repeating our acknowledgements to him for the readineſs he has teſtified in co-operating with us for the Company's ſervice ſince he came to Bengal, and requeſting he will communicate our thanks alſo to all the officers and men of the ſquadron.

No. 7.

Extract of the Company's General Letter to Bengal, dated the 26th April, 1765.

IT is currently reported here, that letters are received by the Duke of Albany, which make mention of an agreement between the Nabob Meer Jaffier, and our late governor and Council, ſince the treaty concluded with him on the 10th July, 1763; by which it is ſtipulated, that the preſent Nabob ſhall pay, over and above the 30 lacks for the Company mentioned in that treaty, 40 lacks by way of reſtitution, to make good the loſſes of private perſons, beſides 25 lacks to the army, and 12 lacks to the navy, not named in that treaty; making together the enormous ſum of 107 lacks of rupees, which is above one million three hundred thouſand pounds Sterling.

It is a very extraordinary circumſtance, that there is no mention made, in any of the letters from our late governor and council, of what ſum was to be given by the Nabob to make good the private loſſes; although in their letter of the 27th of September, 1764, they ſay they have regulated the payment of the reſtitution to the merchants, which implies the being in poſſeſſion of a fund for that purpoſe; but we muſt ſuppoſe, if the reports as to the ſums ſtipulated to be given for this uſe, and alſo by way of donation to the army and navy, are true, that they purpoſely omitted to acquaint us of the particular amount, from an ap-

prehenſion.

prehenſion, that we could never approve of an agreement with the Nabob of this conſequence, and for ſuch exceſſive large ſums of money, without adviſing us thereof, and giving us very good reaſons for a proceeding which ſo nearly affects the honour and intereſt of the Company. Indeed, when we conſider the preſent ſtate of the country involved for years paſt in continual wars, and drained of its riches and the blood of its inhabitants, it is impoſſible for us to ſuppoſe our own ſervants capable of adding ſo greatly to its miſeries, by compelling or even perſuading the Nabob to pay ſuch exorbitant ſums of money, and at a time when, by all accounts, he is himſelf in the greateſt diſtreſs. Be this as it may, we do expect and require from you a particular account of every ſum received from the Nabob by way of donation, or under any other denomination, by any and each of our ſervants civil and military, whether by agreement in writing or otherwiſe, in what manner it was obtained, and for what ſervices; and that you immediately tranſmit to us copies of all ſuch agreements, and the particular account of loſſes given in by each individual, together with what proportion has been already paid; and we poſitively forbid any further payment 'till you receive our further orders.

We do require from you, and we have a right ſo to do, a juſt and preciſe account of this whole extraordinary tranſaction: The honour and reputation of the Company, and even of the nation, are at ſtake; and when theſe particulars, if true, come to be known, they require the fulleſt and moſt explicit explanation and juſtification. We, who are at preſent totally uninformed from any authentic accounts, can only expreſs our aſtoniſhment to hear that ſuch things have been, as we cannot ſuggeſt to ourſelves upon what principles the preſent Nabob could be expected, perſuaded, or required, to make good the loſſes ſuſtained by individuals in carrying on, to their great imputation, and the prejudice of the Company they ſerved, a moſt illicit and unwarrantable, although to them a moſt lucrative trade, in the articles of ſalt, beetle-nut, and tobacco; and we are as much at a loſs to comprehend, how the ſervices rendered to the new Nabob could deſerve ſo exorbitant a conſideration to be given to thoſe who were only doing their duty in the ſervice of their king and country, and of this Company.

No. 8.

Extract of the ſeparate Letter to Bengal, dated the 24th December, 1765.

IN our letter, by the ſhips Falmouth and Harcourt, dated the 26th April laſt, we expreſſed our aſtoniſhment at the report then current, that 40 lacks had been demanded for private reſtitution, and ordered you to detain whatever was paid on that account. We ſee but too much reaſon to confirm that order; for it appears to us a moſt flagrant abuſe of our power, to the oppreſſion of the Nabob and his country.

Although it was thought fit to confirm the treaty made with Jaffier Ally Khan in 1757, becauſe the capture of the ſettlement had involved the inhabitants in one general ruin; and without ſuch reſtitution it muſt have ſunk under the calamity, or it would have been the work of many years to reſtore it to a flouriſhing condition; no ſuch circumſtances exiſted in the preſent caſe, yourſelves aggreſſors in the war, and in a great meaſure brought on by an illicit trade, of which we ſhall give our ſentiments in the ſequel. We fear too, this demand will be found, for the moſt part, an indemnification for the loſſes ſuſtained in that very trade, which we ſhall come to the knowledge of when we receive the accounts laid before the commiſſioners, and of which we laſt year directed you to tranſmit us a copy; therefore we repeat our orders to detain all ſums paid on that account, aſſuring you we ſhall deem you reſponſible, ſhould any ſum have been iſſued out on this account, after the receipt of our orders of laſt year. Our diſpleaſure at this proceeding is infinitely aggravated by the time and manner in which the demand was made. Your firſt demand was for 20 lacks, for which you were content to demand an aſſignment: you ſoon after increaſed the demand to 40 lacks, to which the Nabob is compelled to conſent, on condition it ſhall ſtop there: you then increaſed the demand to 53 lacks, to which exorbitant ſum it is raiſed by flinging in your outſtanding debts, force the Nabob to make part payment, and preſs him with the utmoſt ſeverity for further payment, at the very period when the Company's affairs are in the moſt critical ſituation, before the battle of Buxard decided whether we ſhould not be extirpated the country; and at the ſame time the Company are diſtreſſed for money to carry on the war, and the inveſtment, and borrowing the very money paid by the Nabob to our ſervants, at an intereſt of 8 per cent.

We find, by your conſultation of the 24th September, you were in actual poſſeſſion of claims for reſtitution, to the amount of 47½ lacks of rupees. We cannot therefore but be aſtoniſhed, that you did not ſend us copies thereof; and by your not doing it, it ſeems as if it was induſtriouſly intended to keep us in the dark, both with reſpect to the names of the claimants, and the particulars of their reſpective demands.

At the time of our diſpatches, under date of the 26th April, we had it only by report, that a donation had been made by the Nabob to the army and navy; of which the firſt mention, on your conſultations, is on the 13th of February, 1764, on occaſion of the mutiny

in

in the army; which mutiny is all that gives us any notice of any ſuch tranſaction: indeed on the 2d July, 1764, it is ſaid, the Company are to make it good, if not paid by the Nabob: nor is there to this time any thing that can lead us to a knowledge of the amount of ſuch donation, but by the donation exacted for the navy, which is to be half that to the army; and being mentioned to be 12 ½ lacks, points out to us, that the donation to the army was 25 lacks. When we conſider the circumſtances of the Nabob and the Company at the period the demand was made for the army, we cannot conſider this other than an act of the moſt violent oppreſſion. The example of the 50 lacks given by Meer Jaffier, on the revolution in his favour in 1757, will by no means juſtify this. We were then at open war with the Nabob of the country: if we were victorious, the army might pretend to the plunder of the capital, which would have defeated the end; the treaſury was ſuppoſed to be very rich, and the Nabob in condition to afford it. In the preſent caſe no ſuch circumſtances exiſted; you was but to reſtore the ſame man you had before depoſed; and you could expect only an empty treaſury, a country involved in war, and the Company ſtruggling under every difficulty. We do not mean to take from the merit of the army; the conduct of officers and men till the mutiny would have been an honour to any ſervice: but let it be obſerved, no ſervice in the world is gratified equal to ours by the great advantages that attend actual ſervice, from the batta and other indulgences allowed them. There was no juſt pretenſion to any ſuch demand, and the experience you had of the fatal effects of the donation given on the former occaſion, which deſtroyed more than half the army by the exceſſes it led them to, and the remiſſneſs of diſcipline and ſpirit of mutiny which enſued, ſhould have warned you of the danger of ſuch gratifications. But yet, flagrant as the conduct of thoſe who demanded or countenanced this meaſure appears to us, every circumſtance is heightened in the demand of 12 ½ lacks for the navy, whoſe ſhips did no ſervice but that of laying by the walls, and of their men only a ſmall detachment did duty with the artillery. There is ſuch a want of humanity in the diſtreſſes thus wantonly heaped on the Nabob, that your conduct will be for ever a ſtain on the nation, and is enough to raiſe up enemies to us in every part of Indoſtan. Your country correſpondence is all that flings any light on this tranſaction. The Nabob, in his letter of the 12th July, 1764, in enumerating the ſums he has to pay, mentions, "beſides a donation to the ſea forces under the command of the commodore, "concerning which you have ſeveral times wrote to me;" yet no mention of this demand appears in the copies of any of your letters in the country correſpondence, prior thereto: the evident reſult is, that the copies ſent home are unfaithful regiſters. In the margin of the letter book, where the above is entered, there is the following memorandum. "This letter is di-"rected to the governor and council, but the contents of it are addreſſed to the governor "only;" which, added to the before-mentioned circumſtance of the ſuppreſſion of every thing relative to the demand for the navy, implies as if this was the act of the governor alone; but that is no vindication to the council, who ought on this diſcovery to have remonſtrated againſt the meaſure, and not have joined in it. The date of this letter points out that the demand muſt have been made during the height of the war; and the date of the Kiſtbundee, before the battle of Buxar, proves that it had your ſanction under the ſame ſituation of public affairs, or elſe all mention of it was purpoſely omitted 'till the 15th November; for the Kiſtbundee, being dated the 8th October, muſt, or ought to have been laid before the council long before the 15th November.

From the obſcure manner, in which this whole tranſaction has been carried on, we cannot diſcern whether any thing has been paid on this account. We direct you therefore to ſend us ſuch a full and explicit account of very particular, that we may not be at a loſs to form a true judgment of, and take the proper meaſures upon, ſo injurious a tranſaction.

No. 9.

Copy of the Proceedings of the General Court of Proprietors, relative to the Donation to the Navy.

At a General Court held on Wedneſday the 24th September, 1766, Preſent,——George Dudley, Eſq. Chairman,——Thomas Rous, Eſq. Deputy,——With all the Directors, and a very numerous Appearance of the Generality.

THE chairman acquainted the court, that the court of directors had a matter to offer to the conſideration of this court, on an application from the commanding officers of his Majeſty's naval forces, employed in the Eaſt Indies in the years 1763 and 1764. And the court of directors having prepared a ſhort ſtate of the caſe, being the ſubſtance of the ſaid claim, the ſame was offered to the general court, and was then read, being in the following words, viz.

Gentlemen,

Sir Samuel Corniſh and Commodore Tinker claim from the preſent Nabob of Bengal twelve lack and an half of rupees, or about one hundred and fifty thouſand pounds Sterling, in behalf of his Majeſty's royal navy officers and ſeamen, which his father the late Nabob Mir Jaffier promiſed them by a written grant given under his hand, as a preſent for the aſſiſtance

ance they gave him againſt Mir Coſſim and Shuja Dowla, in conjunction with our army, which has been ſince confirmed by his ſon the preſent Nabob; and Mir Jaffir dying before the payment of any part of the ſaid grant became due, thoſe gentlemen have applied to us for our aſſiſtance in recovering the money for them; but as we have diſapproved of all donations whatever in our letters to the governor and council at every preſidency, we could not conſiſtently with thoſe ſentiments uſe our influence with the preſent Nabob in favour of the navy, more eſpecially as he has now only a ſtipulated allowance out of the Company's Dewanny, and is conſequently rendered incapable to diſcharge his father's engagements, unleſs by recovering his outſtanding dues. We acknowledge the ſervices of the navy, but could not take upon us to direct the payment of ſo large a ſum of money, which, if paid, muſt probably come out of the Company's treaſury; and therefore, at the requeſt of thoſe gentlemen, we now bring their caſe before you.

Whereupon a motion was made, that it be recommended to the court of directors to cauſe ſo much of the donation to the navy, as can be recovered, to be paid out of the arrears of the revenues due to the Nabob of Bengal; and for ſo much as they ſhall fall ſhort of the amount of the ſaid donation, the ſame be paid out of the Company's Dewanny at ſuch reaſonable times as ſhall be moſt convenient to their affairs.

And the ſame being debated, and a letter from Henry Vanſittart, Eſq. dated the 5th June laſt, to the court of directors, explaining the circumſtances of that tranſaction, during the time of his preſiding over the Company's affairs in Bengal, being called for, was read; and Mr. Vanſittart having been heard on the occaſion, and the chairman offering at the ſame time to lay before the court ſuch other papers as relate to the ſaid claim; after a further debate the queſtion was called for and put; and it was

Reſolved unanimouſly, that it be recommended to the court of directors, to cauſe ſo much of the donation to the navy as can be recovered to be paid out of the arrears of the revenues due to the Nabob of Bengal; and for ſo much as they ſhall fall ſhort of the amount of the ſaid donation, the ſame be paid out of the Company's Dewanny, at ſuch reaſonable times as ſhall be moſt convenient to their affairs.

Whereupon Sir Samuel Corniſh and Captain Tinker, on behalf of the claimants, expreſſed their grateful ſentiments of the court's generous diſpoſition towards them.

No. 10.

Extract of the Company's General Letter to Bengal, dated the 21ſt November, 1766.

YOU were acquainted in our Letter of the 17th May laſt, by the Mercury, that Admiral Corniſh and Commodore Tinker had applied to us for our interpoſition for the diſcharge of the twelve lacks and a half of rupees, promiſed by the late Nabob, in his written grant to the officers and men of his Majeſty's navy, for their ſervices to him, ſince confirmed by the preſent Nabob. We alſo acquainted you we had not time to enter into a diſcuſſion of that affair before the diſpatch of the Mercury. We are now to inform you, that the ſaid claim being a matter of too great importance for us to decide upon, we thought it neceſſary to lay the ſtate thereof before a general court of proprietors, on the 24th September laſt, when they came to the following reſolution: "That it be recommended to the court of directors to cauſe ſo much of the donation to the navy, as can be recovered, to be paid out of the arrears of the revenues due to the Nabob of Bengal; and for ſo much as they ſhall fall ſhort of the amount of the ſaid donation, the ſame be paid out of the Company's Dewanny, at ſuch reaſonable time as ſhall be moſt convenient to their affairs."

In the letter from your ſelect committee, under date of the 31ſt January laſt, we are informed when the collections of the year are cloſed, Mr. Sykes is directed to inquire ſtrictly into the balances due to the government, and to uſe every poſſible endeavour to recover them, as they entertain the moſt flattering hope, that from theſe arrears will ariſe a fund ſufficient to diſcharge all the public demands on the late Nabob, for which our honour may ſtand any way engaged.

In carrying the reſolution of the general court into execution, the firſt object is to uſe your beſt endeavours to procure all, or as large a proportion of the navy claim to be paid out of the ſaid fund of arrears, as, conſidering all circumſtances, can conſiſtently be done: and the next, agreeable to the ſaid reſolution, muſt be to diſcharge the remainder out of the receipts of the Dewanny. We need not tell you, that by this laſt meaſure the Company will be abſolutely ſo much out of pocket; therefore it will require your attention to recover, as before mentioned, as much out of the arrears as poſſible.

The whole money, ſo to be recovered for the navy officers and men, is to be paid into the hands of their agents in Bengal, on their giving proper diſcharges for the ſame.

No. 11.

At a General Court held on Friday, the 1ſt July, 1761, Preſent, Henry Crabb Boulton, Eſq. Chairman,——Sir George Colebrooke, Bart. Deputy, with moſt of the Directors, and a large Appearance of the Generality.

THE court, conſidering of the order in which they ſhould enter upon the points which had at the laſt court been poſtponed for future conſideration, ordered, that Mr. John Amyatt have liberty to make a motion.

And he moved the court accordingly, "That the Nabob Meer Jaffier having agreed to "make reſtitution to the Engliſh merchants, and other perſons under the Engliſh protection, "for their loſſes in the war with Coſſim Ali Cawn, as expreſſed in the following article, "the 10th in the Treaty, 1763, viz.

"*I will reimburſe to all private perſons the amount of ſuch loſſes, proved before the governor and "council, as they may ſuſtain in their trade in the country. If I ſhould not be able to diſcharge this "in ready money, I will give aſſignments of lands for the amount.* Of which ſums three "fourths were paid by the Nabobs, part by Meer Jaffier before his death, and part by his "ſucceſſors, when the revenues from whence the other payments were to ariſe fell into the "poſſeſſion of the Eaſt India Company.

"It is therefore reſolved, that orders be forthwith ſent to the governor and council of Ben-"gal, for the immediate payment out of the revenues of Bengal, Bahar, and Orixa, of what "remains unpaid of the ſaid reſtitution money, to the ſeveral perſons to whom it is due, ac-"cording to their claims, as admitted and liquidated by the committee formerly appointed "by the governor and council for that purpoſe."

The chairman thereupon informed the court, that the court of directors, having often taken the buſineſs of the reſtitution into the moſt mature conſideration, had prepared their opinion to be offered to this court thereon, which they deſired might be read.

And the ſame, as follows, being read accordingly, viz. "At a court of directors held the 21ſt June, 1768."

"Letter from Stephen Luſhington, Eſq. giving notice that it is intended, at the next ge-"neral court, to bring on the buſineſs of the reſtitution for the loſſes ſuſtained by private "perſons in Bengal, claimed under the 10th article of the treaty with the Nabob Jaffier "Ali Cawn, being taken into conſideration, it appears from the proceedings of the committee "of reſtitution in Bengal, that the amount of the eſtabliſhed claims on that behalf is cur-"rent rupees

	54,57034	10	10
"That there has been received from the Nabob in part thereof - -	41,46018	10	9
"And that there has been paid to the ſeveral claimants the ſum of -	41,41215	8	7
"So that there remains in the hands of the agents only - - -	48032	2	2

"And it alſo appears that no further ſum was received from the Nabob before his death "towards the diſcharge of the remaining quarter part of the ſaid claims, amounting to current "rupees 13,11016 — 1; nor ſince his death has there been received any part of the effects "of which he died poſſeſſed.

"Under theſe circumſtances the court unanimouſly reſolved to offer it as their opinion to "the general court,

"That the court of directors being adviſed by their counſel, upon a full ſtate of the caſe, "that the claimants have no right, either in law or equity, to call upon the Company for re-"ſtitution of ſuch loſſes as ſhall appear to have been ſuſtained by the inland trade, in ſalt, "beetle-nut, and tobacco; and that it will be highly improper and inconſiſtent with the in-"tereſt of this company either to order the payment of the ſaid balance from the Dewannee "revenues, or to give any ſanction or authority to claim the ſame from the preſent Nabob; "and they therefore recommend it to the general court, that if ſuch claims are perſiſted in, "the ſame may be decided by a decree of the High Court of Chancery; and then it will be "determined, whether the trade carried on by the Company's ſervants, in ſalt, beetle-nut, "and tobacco, is, or is not, a breach of their covenants, and illegal."

And the opinion of Charles Sayer, Eſq. the Company's ſtanding council, dated the 16th November, 1766, relating to the inland trade in ſalt, beetle-nut, and tobacco, carried on in Bengal, being read alſo; the ſeveral orders contained in the Company's letters to Bengal from the 21ſt February, 1728-9, and of the advices from thence from the 10th of January, 1758, relating to the ſaid trade, which were ſtated as part of the caſe wherein the above-mentioned opinion was given, and the 31ſt to the 38th paragraph of the letter to the ſelect committee at Bengal, dated the 17th May, 1766, on the ſame ſubject; part of the Bengal conſultations of the 9th of September, 1765, as to the grant of the Duannee to the Company; minute of the ſelect committee at Bengal on the 19th Auguſt, 1766; part of a letter from Henry Vanſittart, Eſq. to the court of directors, dated the 7th October, 1767; extract of the Bengal conſultations of the 10th and 21ſt November, 1764, and the 158 and 159 paragraphs of the general letter to Bengal, dated 16th March laſt, all relating to the matter of the reſti-

ſtution, being alſo read; after a very long and mature debate on the ſaid motion, an amendment was moved for by the following addition to be made thereto, viz.

" Whether ſuch claims are found to ariſe from loſſes in trade of ſalt, beetle-nut, or to-
" bacco, (which the court of directors have at this court repreſented to be in their opi-
" nion, and alſo in the opinion of their council, illicit trades, and repugnant to the co-
" venants entered into with the Company by their ſervants) or not."

And a debate enſuing thereon, and the queſtion being put whether the amendment ſhould ſtand as part of the queſtion on the ſaid motion, it was declared from the chair to be carried in the affirmative; and a diviſion of the court being demanded and made, it appeared that the numbers for the amendment were - 99
And againſt it - 37
which the chairman declared accordingly.

The chairman then, in the name of, and in behalf of the court of directors, demanding a ballot for the determination of the queſtion on the ſaid amended motion now ſtanding as follows: The Nabob Meer Jaffier having agreed to make reſtitution to the Engliſh merchants, and other perſons under the Engliſh protection, for their loſſes in the war with Coſſim Ali Cawn, as expreſſed in the following article, the 10th in the treaty 1763, viz. " I will reimburſe to all private perſons the amount of ſuch loſſes, proved before the governor and council, as they may ſuſtain in their trade in the country; if I ſhould not be able to diſcharge this in ready money, I will give aſſignments of lands for the amount:" Of which ſums three fourths were paid by the Nabobs, part by Meer Jaffier before his death, and part by his ſucceſſors, when the revenues from whence the other payments were to ariſe, fell into the poſſeſſion of the Eaſt India Company: it is therefore reſolved, that orders be forthwith ſent to the governor and council of Bengal, for the immediate payment, out of the revenues of Bengal, Bahar, and Orixa, of what remains unpaid of the ſaid reſtitution money, to the ſeveral perſons to whom it is due, according to their claims as admitted and liquidated by the committee formerly appointed by the governor and council for that purpoſe, whether ſuch claims are found to ariſe from loſſes in trade of ſalt, beetle-nut, or tobacco (which the court of directors have at this court repreſented to be in their opinion, and alſo in the opinion of their council, illicit trades, and repugnant to the covenants entered into with the Company by their ſervants) or not.

It was on the queſtion, reſolved, that the queſtion on the ſaid motion be put by the ballot at this houſe, on Friday next the 8th inſtant, from nine in the morning until ſix o'clock in the evening, and that the event thereof be reported to the general court the ſame evening.

No. 12.

At a General Court held on Friday, the 8th July 1768, Preſent,——Henry Crabb Boulton, Eſq. Chairman,——Sir George Colebrooke, Bart. Deputy, with moſt of the Directors, and a numerous Appearance of the Generality.

THE Court being met, purſuant to their adjournment, to receive the votes for deciding the queſtion demanded on the 1ſt inſtant by the court of directors to be put by the ballot; the court then proceeding to the choice of ſeveral of the proprietors to take the ſcrutiny of the ſaid votes, the following perſons were appointed ſcrutineers accordingly, and to report upon the determination of the ſaid queſtion, and that any five of them be a quorum, viz. Mr. Ebenezer Blackwell——John Wilkinſon, Eſq.——William De Viſme, Eſq.——Mr. James Ramſay,——Mr. Stephen Luſhington.——John Johnſtone, Eſq.——Brabazon Ellis, Eſq.——James Amyatt, Eſq.

And at ſix o'clock the glaſſes being finally cloſed were delivered to the ſcrutineers.

And before ſeven o'clock, Mr. Ramſay their chairman, delivered in their report, which was read, being as follows:

East India Houſe, 8th July, 1768.

" We, whoſe names are hereunto ſubſcribed, being appointed by the general court of the
" united company of merchants of England trading to the Eaſt Indies, to examine the vo-
" tes delivered in this day, for the determination by ballot of the following queſtion, viz.
" The Nabob Meer Jaffier having agreed to make reſtitution to the Engliſh merchants,
" and other perſons under the Engliſh protection, for their loſſes in the war with Coſ-
" ſim Ali Cawn, as expreſſed in the following article, the 10th in the treaty, 1763, viz.
" I will reimburſe to all private perſons the amount of ſuch loſſes, proved before the
" governor and council, as they may ſuſtain in their trade in the country; if I
" ſhould not be able to diſcharge this in ready money, I will give aſſignments of
" lands for the amount.
" Of which ſums three fourths were paid by the Nabobs, part by Meer Jaffier before
" his death, and part by his ſucceſſors, when the revenues from whence the other pay-
" ments were to ariſe fell into the poſſeſſion of the Eaſt India Company.

" It

" It is therefore reſolved, that orders be forthwith ſent to the governor and council of " Bengal, for the immediate payment, out of the revenues of Bengal, Bahar, and Orixa, " of what remains unpaid of the ſaid reſtitution money to the ſeveral perſons to whom it " is due, according to their claims as admitted and liquidated by the committee formerly ap- " pointed by the governor and council for that purpoſe, whether ſuch claims are found to " ariſe from loſſes in trade of ſalt, beetle-nut, or tobacco, (which the court of directors " have at this court repreſented to be in their opinion, and alſo in the opinion of their coun- " cil, illicit trades, and repugnant to the covenants entered into with the Company by their " ſervants) or not."

" And to report the number of votes for and againſt the ſaid queſtion, have accordingly " examined the ſaid votes, and find, viz.——115 votes for the queſtion;——223 Votes " againſt the queſtion.———John Johnſtone,——John Wilkinſon,——Brabazon Ellis, —— " James Amyatt,——James Ramſay,——William de Viſme,——Ebenezer Blackwell, " Stephen Luſhington."

Whereupon it was declared from the chair, that the queſtion was carried in the negative.

No. 13.

At a General Court held on Friday the 11th Auguſt, 1769.——Preſent.——Sir George Coolebrooke, Bart. Chairman,——Peregrine Cuſt, Eſq. Deputy, with moſt of the Directors, and a very numerous Appearance of the Generality.

THE court entering upon the conſideration of the matter whereon it was ſpecially called, the following letter on that occaſion was read, viz.

To the Honourable the Court of Directors of the United Company of Merchants of England, trading to the Eaſt Indies.

" Gentlemen,

" WE, whoſe names are hereunto ſubſcribed, on behalf of ourſelves and others concerned " in the reſtitution fund, eſtabliſhed by treaty with Meer Jaffier, do requeſt that you will " call a general court to conſider the letter delivered in by the Claimants, with the opinions " of counſel in their favour; the claimants apprehending it eſſentially neceſſary, for the in- " formation of the proprietors at large, that ſuch court ſhould be held previous to the de- " parture of the ſuperviſors for India, to the end that the proprietors, as well as the clai- " mants, may not loſe the benefit of Mr. Vanſittart's thorough knowledge of the tranſac- " tion, he being at the time your preſident in Bengal.

" We are, Gentlemen, Your moſt obedient ſervants,

" Stephen Luſhington,——Ralph Leyceſter,——E. Boehm, Junior,——John Johnſtone, " ——A. Beaumont,——James Webſter,——Ph. Affleck,——Samuel Hannay,——David " Webſter."

It was then moved, " That it is the opinion of this court, that the balance unpaid to the " claimants on the reſtitution fund be paid in Bengal, as ſoon as the ſtate of the Company's " treaſury will admit."

The chairman then acquainting the court, that the court of directors, on conſideration of the requeſt of the claimants, on the reſtitution fund, has formed an opinion thereon, which they deſire to lay before the court, and the ſame was accordingly read as follows:

" At a court of directors held on Friday the 11th Auguſt, 1769,

" Reſolved by the ballot, that it is the opinion of this court, that directions having been " given, before the receipt of the letter from nine proprietors, for calling a general " court to conſider of the claims on the reſtitution fund, for a caſe to be ſtated from the " Company's records, and laid before counſel concerning the claim of reſtitution; and " the governor and council of Bengal having ſignified, that the orders relative to the " reſtitution accounts were, at the time of the Saliſbury's departure from thence, un- " der their conſideration; and that they ſhould endeavour to give every ſatisfaction in " their power by the latter ſhip of this ſeaſon: they therefore hope the general court " will not come to a haſty reſolution ſuch an important queſtion, until ſuch accounts " are received, and 'till the court of directors are furniſhed with the opinion of counſel."

And a debate enſuing on the abovementioned motion, in the courſe whereof the following articles were read, viz.

The opinions of John Dunning, Eſq. ſolicitor general, and Alexander Wedderburne, Eſq. on a caſe ſtated by the claimants;

Extract of a letter from Lord Clive to the ſelect committee at Fort William, dated the 11th July, 1765;

Extracts of two letters from Mr. Sykes to the ſaid committee, dated Moradbaugh 24th and 28th of ſaid July;

Extract of the proceedings of the ſaid committee on the 25th October, 1765; alſo

The

APPENDIX, No. 14, 15, 16.

The 2d paragraph of the letter from the ſelect committee at Bengal, dated the 5th December, 1766, received by the

And it being demanded that the queſtion on the ſaid motion ſhould be put by the ballot by the following proprietors, viz.

Ralph Leyceſter, Eſq.——Anſelm Beaumont, Eſq.——Steph. Luſhington, Eſq.——Cha. Staff. Playdell, Eſq.——Rob. Vanſittart, Eſq.——James Amyatt, Eſq.——Charles Goring, Eſq.——Brabazon Ellis, Eſq.——Aſc. Wm. Senior, Eſq.

Reſolved, that the queſtion on the ſaid motion, "that it is the opinion of this court, that "the balance unpaid to the claimants on the reſtitution fund be paid in Bengal as ſoon "as the ſtate of the Company's treaſury will admit," be put by the ballot at this houſe on Wedneſday next the 16th inſtant, from eleven in the forenoon until ſix in the evening; and that the determination thereof be reported to the general court the ſame evening.

It was then on a motion, and on the queſtion, Ordered, that the book of proceedings of the committee of reſtitution at Bengal do lay for the inſpection of the proprietors from this time to the day of taking the ballot.

No. 14.

At a General Court held on Wedneſday the 16th Auguſt, 1769. Preſent,——Sir George Colebrooke, Bart. Chairman,——Peregrine Cuſt, Eſq. Deputy, with moſt of the Directors, and a large Appearance of the Generality.

THE court being met, agreeable to their adjournment of the 11th inſtant, to receive the votes for the determination of the queſtion then reſolved to be this day put by the ballot, the following Gentlemen were appointed ſcrutineers to examine the ſaid votes, and to report the numbers for and againſt the ſaid queſtion, viz.

William Crichton, Eſq.——Ralph Leyceſter, Eſq.——Samuel Hannay, Eſq.——Steph. Luſhington, Eſq.——John Amyatt, Eſq.

And at ſix o'clock, the glaſſes being finally cloſed were delivered to the ſcrutineers; and at ſeven o'clock, William Crichton, Eſq. chairman of the ſcrutineers, brought in their report, which was read, and is as follows.

Eaſt India Houſe, 16th Auguſt, 1769.

"We, whoſe names are hereunto ſubſcribed, being appointed by the general court of the "united company of merchants of England trading to the Eaſt Indies, to examine the votes "delivered in this day for the determination by ballot of the following queſtion, viz.

"That it is the opinion of this court, that the balance unpaid to the claimants "on the reſtitution fund be paid in Bengal as ſoon as the ſtate of the Compa-"ny's treaſury will admit;"

"And to report the number of votes for and againſt the ſaid queſtion, have accordingly "examined the ſaid votes, and find, viz.

"239 Votes for the queſtion;——145 votes againſt the queſtion.——William Crichton, ——Ralph Leyceſter,——Samuel Hannay,——Stephen Luſhington,——John Amyatt."

Whereupon it was declared from the chair, that the queſtion was carried in the affirmative.

No. 15.

Extract of the Company's General Letter to Bengal, dated the 10th November, 1769.

WE are to inform you, that the general court, on the 16th of Auguſt laſt, came to a reſolution, "that the balance unpaid to the claimants of the reſtitution fund be paid in Bengal as ſoon as the ſtate of the Company's treaſury will admit."

When we conſider that by this reſolution a diſcretionary power is veſted in us to pay this money when the ſtate of the Company's treaſury will admit, we don't think our ourſelves warranted, in the preſent ſtate of the Company's affairs in India, to give orders for the payment of ſo large a Sum this ſeaſon; and therefore we poſitively direct, that no money be paid on this account 'till our further orders.

No. 16.

Extract of the General Letter from Bengal, relating to the Navy Donation, dated the 27th March, 1772.

THE agents to the navy donation, on the expiration of the time ſtipulated by you for payment of the ſecond moiety, applied to us for the ſame. As our treaſury would not admit of ſo large a deduction, we informed them that we would grant them intereſt bonds for the amount.

A ſe-

A ſecond application from them requeſted bills of exchange for the amount, upon the ſame conditions as thoſe we granted for the 1ſt moiety, or intereſt notes, conditionally that they ſhould be changed for bills before the end of the year. As we were unwilling to lay ourſelves under an obligation to grant them bills, whether the treaſury ſhould be opened or not; we renewed our offer of intereſt bonds, and promiſed them bills, ſhould we have occaſion to draw on you.

To conclude, the agents conſented to the acceptance of the bonds, on condition of having bills granted when the treaſury might be open; and we have received no farther applications on this ſubject.

No. 17.

Extract of the Regiſter of Bills of Exchange, annexed to the General Letter from Bengal, dated the 12th December, 1770, received per Duke of Kingſton the 9th July, 1771.

The following bills are drawn at 365 days ſight, and to bear an intereſt of 3 per Cent. per Annum, after the Expiration of the firſt 90 days.

Date.	Cur. Rup.	A.	Pic.	Rate.	L.	S.	D.	To whom payable.	Of whom received.	Bill.	From what Time accepted.
1770				s. d.							
Nov. 22.	30188	10	10	2 2½	3333	6	8	Payable to James Bordieu, Richard Glover, Henry Vanſittart, and Philip Affleck.	Received of Lionel Darell Jun. on account of the Agents for the Navy Donation.	1	17 July 1771
—	30188	10	10	—	3333	6	8	Paya. to do.	recd. of do.	1	17 July 1771
—	30188	10	10	—	3333	6	8	Paya. to do.	recd. of do.	1	17 July 1771
—	18262	9	6	—	2016	9	10	Paya. to do.	recd. of do.	1	17 July 1771
—	30188	10	10	—	3333	6	8	Paya. to do.	recd. of do.	1	17 July 1771
—	30188	10	10	—	3333	6	8	Paya. to do.	recd. of do.	1	17 July 1771
—	30188	10	10	—	3333	6	8	Paya. to do.	recd. of do.	1	17 July 1771
—	30188	10	10	—	3333	6	8	Paya. to do.	recd. of do.	1	17 July 1771
	229583	5	4	£.	25349	16	6				
	229583	5	4	£.	25349	16	6				
	229583	5	4	£.	25349	16	6				
C. Rup.	688750	—	—	£.	76049	9	6				

The ſame number of Bills, and for the like amount, payable at 730 Days, on the terms of the above, were accepted the ſame Day.

The ſame Number of Bills, and for the like Amount, payable at 1095 Days, on the Terms of the above, were accepted the ſame Day.

East India Houſe, the 19th March, 1773.

P. MICHELL, Secretary.

No. 18.

Extract of the Company's General Letter to Bengal, dated the 10th April, 1771.

YOU are during the non-age of the Nabob, to reduce his annual ſtipend to ſixteen lacks of rupees; and this we have the greater reaſon to require, as we find ourſelves ſubjected to the payment of large ſums due from the revenues of the Dewanny, before the Company became poſſeſſed thereof, on account of the navy donation, and the arrears of that to the army, alſo the balance due for reſtitution to Europeans.

We direct, that when the army and navy donations, the debt due to Bolackidaſs, and the ſtipulated payment to Juggut Seet, ſhall have been wholly ſatisfied and reimburſed to us out of the aggregate reductions mentioned in the former part of this letter, ſuch further ſums as

ſhall ariſe therefrom are to be applied, from time to time, to clear the balance unpaid to the claimants of the reſtitution fund, and the donation of two lacks to Colonel Munro, in ſuch proportions as the reſpective claims may bear to each other, until the whole ſhall be diſcharged; but you are to take notice, that the principal only of the ſums due from the Circar are to be conſidered and allowed in the payments here ordered.

No. 19.

Extract of Moorſhedabad Conſultations, dated 17 December, 1770.

Tranſlation of the Sunnud granted to Mebazajah Mehinder, by which he held his Jaghire.

BE it known unto all Chondries, Canoongoes, Muccuddums, Ryotts, and Huſbandmen in the Pergunnah of Nagerbuſſy, &c. in the Soubah of Bahar, that the ſum of 75 lacks of Daams (agreeably to a ſunnud from the throne, under the ſeal of the moſt high of the deſcendants of Goonham, the luſtre of heroiſm, the everlaſting torch of ſupreme monarchy, the vizier of the empire, pre-eminent in glory, Mirza Akbar Shaw Bahadar, the ſon of the emperor) has been granted as a Jagheer to the high in ſtation and dignity, Meha Rajah Doolubram, Mehinder Bahader, from the year 1172, fuſſelly, as ſpecified on the back hereof.

It is neceſſary therefore you reaſonably and duly diſcharge the revenues and rights of Dewan, to the officers of the ſaid Meha Regah, and ſwerve not from his council and advice. On the other hand, it is incumbent on the officers of the ſaid Meharajah, that by keeping the Ryotts ſatisfied, and praiſers of their good conduct, they exert their utmoſt endeavours to promote the increaſe of revenue and agriculture on this occaſion. Knowing the ſtricteſt injunctions, you will act accordingly.

Account of the diſtricts which compoſe the Jagheer of the late Rajah Doolubram.

Pergunnah Najerbuſſy in the Sircar of Terhoot.

The diſtrict of Hajee Mahomed Khawn	4,50,000	
The ditto of Dooſt Mahomed Khawn	3,08,413	
The ditto of Ahrud Zeman Khawn	7,29,543	
The ditto of Mahomed Yar Cawn	2,59,043	
The ditto of Mahomed Saleh Cawn	5,53,001	
Dams		23,00,000

Pergunnah Neighpor in the Sircar of Tajepoor.

The diſtrict of Ahmud Zeman Khawn	25,10,984	
The ditto of Mahbood Beg Khawn	1,50,000	
The ditto of Mahomed Yar Cawn	6,44,416	
The ditto of Mahomed Huſſein	1,00,000	
		34,05,400

Pergunnah Rutty in the Sircar of Tajepoor.

The diſtrict of Golam Hyder Cawn	99,000	
The ditto of Muzzufforut-din Cawn	600	
The ditto of Ala Rully	40,000	
The ditto of Deweth Mahomed	1,13,800	
The ditto of Bolakbeg	1,90,000	
The ditto of Tagy ul din Khawas	16,967	
The ditto of Abdul Kerim	25,000	
The ditto of Mobarik Huſſinn	41,666	
The ditto of Waris Chan	1,26,000	
The ditto of Syed Meer Chan	5,67,000	
The ditto of Sheck Syed Ullah	15,600	
The ditto of Ameen Cawn	99,000	
The ditto of Allybully Cawn	15,000	
The ditto of Meer Eſam Ullah	90,000	
The ditto of Haje Mahomed Nazir	1,000	
The ditto of Shukber Ullah	30,000	
The ditto Aliman Ullah	13,06,067	
The ditto of Aſſed Beg	4,600	
The ditto of Meer loah Cawn	1,43,000	
The ditto of Hymad Cawn	15,000	
The ditto of Aman Allee	1,06,300	
		17,94,600

Dams in a rupee 40—75,00,000

Rupees 1,87,500

APPENDIX, No. 20, 21. (a)

No. 20.

Fort William, the 10th June, 1771,

At a Committee of Revenue, Preſent, the Honourable John Cartier, Eſq. Preſident,—— William Alderſey, Eſq. Charles Floyer, Eſq.

Extract of a Statement of the Receipts of the Bahar Province.

	Received in 1172, or 1765.		Recd. in 1173. or 1766.	Recd. in 1174, or 1767.	Recd. in 1175, or 1768.	Recd. in 1176, or 1769.	Recd. in 1177, or 1770.	Total Recd.
Beampore and Shajehanpore	56,649 12 0	(A)	612 7 9	4286 7 0	2053 7 3	2003 4 0	1198 7 3	66,803 13 3
Kiſmut Munnoura - -	16,064 0 6	B	- -	C 3100 0 0	3100 0 0	3100 0 0	3100 0 0	28,464 0 6
Naggurbuſſy and Nyepore	72,148 10 3	E	- - -	- - -	- - -	- - -	- - -	72,148 10 3
Pergunnah Biſwuck - -	19,788 4 6	F	- - -	- - -	- - -	- - -	- - -	19,788 4 6
Bochuor - - - - - -	24,234 10 9	M	- - -	- - -	- - -	- - -	- - -	24,234 10 9

A. In this year the principal part of theſe Pergunnahs was granted a Jaghire to the Nabob Munnear-ul-Dowla.
B. In this Year Munnoura was granted as a Jaghire to Mahomed Reza Cawn.
E. In this Year Nagurbuſſy was granted as a Jaghire to the Rajah Doolabram.
F. In this Year Biſſaurah was granted as a Jaghire to Mahomed Reza Khan.
M. In this Year this Pergunnah was granted as a Jaghire to Mahomed Reza Khan.

No. 21 (a).

Extract from Country Correſpondence, containing repreſentation from Mahmud Reza Khan, relative to his Jaghire, &c.

From Mahomed Reza Khan. 30th December, 1765.

I Underſtand from Mr. Sykes, that your lordſhip has been informed, that I and Mharah Mehinder Bahadre have taken out of the province of Bahar, for our Jagheers, ſome rich and opulent diſtricts, the revenues of which amount to four laaks of rupees a year. My Lord, you were pleaſed, out of your favor to me, to confer upon me a Jaghire; and I am perſuaded it is not your intention that it ſhould be an empoveriſhed ruined diſtrict. I told the Muttaſuddies of Mharaja Deritchnarayn Bahadre, who are here, to fix upon ſome diſtricts which are not in a ſtate of ruin. They fixed upon theſe diſtricts, which were accordingly appointed as Jaghires for Mharaja Mehinder Bahadre and me, agreeably to the papers of the Bund-oo-buſt of the Muttaſuddies delivered to me, and which I have herewith incloſed. Theſe diſtricts formerly appertained to other Jagheerdars, but having been taken into the poſſeſſion of the Sircar, they came under the agreements of the Aumils, and the collection of the Muttaſuddies of the Province. Were they ſo very profitable, how comes it not to have been written in the papers? It is near a month ſince Mr. Sykes's knowledge Aumils are gone to the Mharaja's and my Jagheers, and yet I have received no account of their great profits. Had any ſuch information been given me, and any Zubt (o) ſo-tuſh-kees papers arrived, I would certainly have acquainted you and Mr. Sykes. As out of your own kindneſs you have been pleaſed to confer this favor upon me, why ſhould I conceal it from you? I keep not the ſmalleſt tranſactions ſecret from Mr. Sykes and you. The Muttaſuddies having reckoned the collections of the Mharajas and my Jaghires to be rupees 173,107; thoſe accounts were delivered to Mr. Sykes along with the other papers of the Jagheers, in the Bahar Province. If the diſtricts of our Jaghirs be worth four laaks of rupees a year the profits of thoſe perſons, whoſe reſidence is in that Province, who are well acquainted with the ſtate of it, and who have taken what diſtricts they have themſelves thought proper, will doubtleſs be ſtill greater. I, who am night and day diligent in ſhewing my attachment to the Sircar, look upon the loſſes and profits of the Sircar as my own. It is better that all the Jaghires ſhould be taken into the government's hands, the Jagheedars paid in ready money, and the balance carried to the government's credit. Although it is natural for mankind to attend to their private intereſts, and every one is liable to err; yet God is my witneſs, that the attainment of your ſatisfaction is my moſt earneſt wiſh

P. S. I diligently exert myſelf night and day in managing the affairs of the Sircar, and by the bleſſing of God and your auſpices, the ſtate of diſorder in which they were involved is now removed. The Bund-oo-buſt of every place has been finiſhed theſe two months, and the collections are now going on well. I have great hopes that the buſineſs of the Sircar will be ſo conducted, as to afford you ſatisfaction, and do me credit.

COPY

APPENDIX, No. 21. (b)

COPY LETTER from THOMAS RUMBOLD, *Esq; to the Select Committee at Bengal, dated the 6th of July* 1767, *inclosing Statement of Jaghires in the Province of Bahar.*

To the Honourable *Harry Verelst*, Esq; President and Governor, and Gentlemen of the select Committee.

GENTLEMEN,

I Now forward you an exact statement of the Jaghires of the Bahar Province; as they are entered under the heads of, JAGHIRES, ALTUMGAH, MADUD MAUSH, PAYEE BAKEE KALSAH SHEREEFA; imagining the following explanations of each will prove in some degree necessary.

JAGHEER,

A grant of such a number of Daum, valued at a stated sum, and in particular Pergunnahs therein mentioned, given by the king to such pesons who have distinguished themselves in his service: these so endowed are called Munsubdars, and formerly kept up a number of troops ready to march to his assistance; this custom has been long neglected, and Jagheers are now bought of the king's ministers.

ALTUMGAH,

Is likewise a grant of land bestowed in the same manner as the Jagheers, with this difference, it is a gift of charity, and descends to the heirs of a person possessing it; whereas a Jagheer at the death of the Jagheerdars returns to the king.

MUDAD MAUSH,

A grant of the same kind as the Altumgah, but generally given in less Sums, and to Faquiers and other religious persons of lower rank.

PAYEE BAKEE KELSAH SHEREEFA,

At the time this whole Subah was given away nearly in Jagheers, &c. the small part remaining in possession of the crown had (as the words implied) this title; the revenues were thence collected by the Dewan, and paid into the royal treasury; this Cossim Ally Cawn seized upon: the part entered in this account has been of late restored by Mahomed Reza Cawn, and is collected as formerly.

DAUM,

An imaginary space of land, 40 of which are esteemed equal to one rupee; nevertheless no one except the Shahzadah receives Jaghires, *&c.* According to this valuation, as the dignity of the Jagheerdar does not so much depend upon the clear income of his Jaghire as the number of Daums granted, the king has by this method a power of distinguishing a greater number at a smaller expence than he could by granting at the first rate of 40 Daums to a rupee.

On Cossim Ally Cawn's accession to the Soubahdarry he found this Province of no real value to him, as it then stood distributed in Jaghires; he therefore called in all the Sunnuds, most of which he destroyed; the remainder, with those since added, compose this account.

I endeavoured to obtain a more particular account, by calling in the Firmaunds, taking their several dates, and explaining the reasons for which the grants were made; but I find many of the Jaghirdars reside in different parts of Bengal, and numbers by account have not Phirmaunds to produce; Mahomed Reza Cawn settled the claims entirely as he thought proper when he was up at Patna.—If directions were issued that only those who were properly authorised by grants from the king, should continue to hold the Jagheers they are at present in possession of, I apprehend a great part of those now brought in the account would revert to the government. It is difficult to find out whether such as are entered under the head of Jagheerdars, who really were entitled from original gifts, are still in being, or whether it is only their families that keep up the claims in their names; we find Vakeels who act for them, and collect their rents. That the Jagheer lands will produce a much larger yearly revenue than valued at, the enclosed statement is incontestible, were the government to interfere in the collections, and pay only the several sums, agreeable to the present valuation, from the treasury to the claimants.

I am,

GENTLEMEN,

Your most obedient humble Servant,

THOMAS RUMBOLD.

Patna,

July 6, 1767,

A STATE-

APPENDIX, No. 21, (b)

A STATEMENT OF JAGHEERS in the Province of BEHAR.

Jagheerdars Names.	Daum.	Muckerer.	Names of the different Purgunnahs.	Particulars.	Total Amount
1171 Mahomed Tuckey Khan	919780	10975 0 9	Havily Behar	612 14 3	
			Purgunnah Sanrah	770 13 0	
			Do. Ogerul -	198 4 0	
			Do. Berbut -	1165 8 9	
			Do. Bhurrarah —	2022 0 0	
			Do. Bhurbally —	417 14 0	
			Do. Jaker —	4936 13 3	
			Do. Sogorah —	850 13 0	
					10975 0 9
Mahomed Herege Caun	2143753	17658 4 3	Do. Ballarah	191 14 0	
			Havily Behar —	2763 0 0	
			Purg. Amartehou —	3000 0 0	
			Do. Aurwall —	875 0 0	
			Do. Sanrah —	1965 0 0	
			Do. Shatepore —	613 11 0	
			Do. Bahalah —	780 0 0	
			Do. Burwarrah —	510 0 0	
			Do. Eutarrah —	1461 0 0	
			Do. Maudah —	1253 0 0	
			Do. Tawkar —	485 0 0	
			Do. Tarfaw —	1033 0 0	
			Do. Noan —	627 5 3	
			Do. Luckonepore —	2100 0 0	
					17658 4 3
Huffein Reza Khan	266,000	4119 0 0	Havilly Bahar —	2713 0 0	
			Purg. Gopaulpoor —	1406 0 0	
					4119 0 0
Auboo Mahomed Khan	563150	4640 2 0	Havily Behar —	569 0 0	
			Pergh. Aurwol —	218 0 0	
			Do. Sanrah —	365 0 0	
			Do. Rutty —	317 10 6	
			Do. Sarah Barah Gawoah	1070 7 6	
			Do. Luckonpore —	2100 0 0	
					4640 2 0
Jamael Cully Khan	2220030	20801 8 0	Do. Pellarah —	100 0 0	
			Do. Sonrah —	2218 0 0	
			Do. Maunghere —	1875 0 0	
			Do. Havily Behar —	9584 11 0	
			Do. Biffonah —	2622 6 0	
			Do. Sareffa —	4401 7 0	
					20801 8 0
Roy Surubufck —	353862	1882 15 9	Havily Behar —	890 10 9	
			Purg. Rageguir —	490 13 0	
			Do. Giafpore —	501 18 0	
					1882 15 9
Abdullah Bege Khan —	250000	1500 0 0	Do. Amartehou —	000 0 0	1500 0 0
Akumed Ally Khan —	1239619	22363 0 0	Do. Naun Naw —	000 0 0	22363 0 0
Maharajah Dirjenerrain -	752000	23453 0 0	Do. Sircar Terote —	000 0 0	23453 0 0
Shanavaze Boye Khan —	908000	8426 5 6	Do. Nowne —	2435 0 0	
			Do. Nobotepore Belleah	1335 0 0	
			Do. Biftchazery —	2800 0 0	
			Do. Buffarah —	1856 5 6	
					8426 5 6
Ahunned Huffein Khan	355780	5728 6 0	Pergh. Ougree —	4462 6 0	
			Do. Aurwol —	760 0 0	
			Do. Sanrah —	806 0 0	
					5728 6 0
Heddait Ullah Khan —	2,190000	3626 0 0	Do. Gentlah —	000 0 0	3626 0 0
Mizza Mahomed —	109025	819 11 3	Do. Nobotepoor Bulleah	000 0 0	819 11 3
Meer Butchoo —	106325	7055 4 0	Do. Safferam —	000 0 0	7055 4 0

Roy Colleanmull —	100000	1000	0	0	Do Kaſnar —	000	0	0	1000	0	0
Neiſſer Huſſein Khan —	300000	3453	4	0	Do Ovgru —	2490	4	0			
					Do Namay —	963	0	0	3453	4	0
Jaffier Ally Khan —	50900	472	11	6	Do Aurwoll —	00	0	0	472	11	6
Kezer Ally Khan —	189153	833	0	0	Do Nobotepoor Bull.	00	0	0	833	0	6
Gullaim Huſſein Khan	50,000	416	5	9	Do Do. Do.	00	0	0	416	5	6
Mahomed Huſſein Khan	10,0000	609	0	0	Do Do. Do.	00	0	0	609	0	0
Mahomed Mouſoum —	10,0000	571	0	0	Do Do. Do.	00	0	0	571	0	0
Hemmut Khan —	389580	5467	8	0	Do Tillawra —	00	0	0	5467	8	0
Mahomed Chumrah —	118743	837	0	0	Do Selemabad -	383	0	0			
					Do Luckonpore -	454	0	0			
									837	0	0
Ravez Huſſein Khan	286900	3073	5	0	Do Sanrah —	700	0	0			
					Do Bawl —	2035	13	0			
					Do Sareſſa —	337	8	0			
									3073	5	0
Muſſulah Khan —	669420	7500	0	0	Do Shahpore -	000	0	0	7500	0	0
Roy Sadouram —	54,590	654	0	0	Do Giaſpore -	000	0	0	654	0	0
Abuil Coſſim Khan —	44,400	544	11	0	Do Beguy -	26	0	0			
					Do Bageedgur -	518	11	0			
									544	0	0
Hudeem Kuſſein Khan	189794	2612	0	0	Do Tiloke Jawbun	300	0	0			
					Do Serſeah -	1862	0	0			
					Do Gurah Thavend	450	0	0			
									2612	0	0
Gullaim Muzzuffer Khan	49900	162	5	0	Do Sawrah ——	000	0	0	162	5	0
Myr Syffe Ullah —	350,497	5049	8	0	Do Gurrah Kaband	2388	8	0			
					Do Haddey -	2661	0	0			
									5049	8	0
Rahem Ally Khan —	70,000	858	8	0	Do Gurah Kaband	000	0	0	858	8	0
Ally Auſgur Khan —	70000	793	0	0	Do Do. Do.	000	0	0	793	0	0
Heddait Huſſein Khan	40000	250	0	0	Do Mahilla —	000	0	0	250	0	0
Ahumed Khan Coreſſy —	1938954	30536	6	6	Do Jehmah —	44828	1	6			
					Do Cowe —	15708	5	0			
1172									30536	6	6
Maharajah Shitabroy	48573686	69,986	7	9	Do Shahpore Munere	4869	0	0			
					Do Biſunk —	32000	0	0			
					Do Paleah —	8927	8	9			
					Do Tillawra —	9374	5	6			
					Do Turbull —	1428	9	3			
					Do Burbull —	6787	0	3			
					Do Caſmar —	5600	0	0			
									69986	7	9
Rajah Kellian Mull	498000	3609	8	0	Do Sawrah and Bhuſſary				3609	8	0
Syed Ullall Wallah Khan	80000	648	10	0	Do Shahpore Munere				648	10	0
Kyder Ullah Khan —	295895	6315	4	0	Do Nobotepore Belleah				6315	4	0
Jonickram ——	18410	1553	11	0	Do Biſſunk ——				1553	11	0
Hukeem Burkut Ullah Khan	30000	273	13	6	Do Saraſſa —				273	13	6
Roy Roopchund —	337000	3783	5	6	Do Augerpore, &c. —				3783	5	6
	2035725								283912	10	0
1173											
Nabob Maoin Ud Dowlah	8500000	94749	0	6	Do Bechore, &c. —	24235	0	0			
					Do Kaber —	23769	8	0			
					Do Havily Behar	422	5	0			
					Do Surraſtah —	167	0	0			
					Do Emmadpore —	13724	3	6			
					Do Biſſunk —	13250	0	0			
					Do Durdur & Manurack	19000	0	0			
					Do Giaſpore ——	181	0	0			
									94749	0	6
Maharajah Moyendre Behader ——	7500000	78358	6	9	Do Caſteah ——	45407	14	0			
					Do Nypore ——	24586	15	0			
					Do Rutty ——	8363	9	9			
									78358	6	9
Rajah Biſſunt Roy —	699500	3963	5	6	Do Havily Behar —	00	0	0	3963	5	6
Leyet Ullah Khan —	214000	1324	8	0	Do Giaſpore —	00	0	0	1324	8	0
Bakur Ally Khan —	400000	3018	0	0	Do Shahpore Munere	00	0	0	3018	0	0

1174											
Nab. Muneer Ud Dowlah	8170378	117581	0	0	Do Beppore, &c.	—		—	- -	117581	0 0
Rajah Mulyder —	724583	16169	0	0	Do Biſſunk, &c.	—		—	- -	16169	0 0
Muzzuffer Ally Khan	330000	2051	12	3	Do Jawker	—		—		2051	12 3
	26537961									317215	5 0

ALTUMGAH.

1171											
Mahomed Maſhoouk	24000	250	0	0	Haveeley Aizeemabad		50	0	0		
					Do Behar	——	200	0	0		
										250	0 0
Mutaluckan Obdul Coreem	150000	1689	2	6	Do Do	——	904	0	0		
					Purg. Giaſpore	—	785	2	6		
										1689	2 6
Shah Alum ud Dien 2 Vill.	112500	6942	0	0	Havily Behar	—	2438	0	0		
					Perg. Biſſwont	—	4504	0	0		
										6942	0 0
Mutaluckan Shah Atumed											
2½ do. ——		226	2	0	Havily Behar	——				226	2 0
Do Meer Ullah —	57000	612	12	0	Do Do	——		——		612	12 0
Do Mufty Cudderut Ullah	47885	556	0	0	Perg. Aizeemabad	—	451	0	0		
					Do Sanrah	——	105	0	0		
										556	0 0
Shah Lutf Ullah ——	36190	168	2	0	Do Do	——		-		861	2 0
Abdah Banoo ——	22185	475	8	0	Do Nobotepore Bulleah			—		475	8
Molkrah Zewillah ——	62145	466	14	0	Do Sanrah	—	209	10	0		
					Do Terute	-	257	4	0		
										466	14 0
Shaick Row Ullah ——	6600	38	0	0	Do Nobotepore Bulleah					38	0 0
Shah Enayet Ullah ——	81502	378	8	0	Do Sanrah	——		-		378	8 0
Nour Ullah ——	50400	329	12	9	Do Nobotepore Bulleah		266	12	0		
					Do Rutty	—	63	0	9		
										329	12 9
Meer Buderdeen —	140000	650	0	0	Do Sanrah	—		-		650	0 0
Gullaim Ay Cawn —	121375	910	8	0	Do Nobotepore Bulleah			-	-	910	8 0
Awmy Nuddy —	10000	75	0	0	Do Do Do		-			75	0 0
Alur Shahker Khan —	400000	4845	8	0	Do Giaſpore	-		-		4845	8 0
Durwaſh Mahomed —	1000	15	0	0	Do Terute	——		——		15	0 0
Mutaluckan Meer Ally Khan	111103	1670	15	0	Do Havily Aizeemabad		50	6	0		
					Do Sillemabad	-	280	10	0		
					Do Giaſpore	-	788	0	0		
					Do Purub Bogue	-	225	8	0		
					Do Surby	-	300	8	0		
										1670	15 0
Faiz Neſſam —	33400	383	3	6	Do Sarreſſa	——			-	383	3 6
Hakim Hurmutbeg 1 Vill.	00	901	0	0	Do Bundmun Tigre		-			901	0 0
Mahomed Nuſſare —	61252	152	8	0	Do Sallamabad		-			152	8 0
Mutaluckan Gull. Ally Kh.	216000	2282	2	9	Havily Aizeemabad	-	50	6	0		
					Perg. Sillamabad	-	25	15	3		
					Do Giaſpore	-	839	0	0		
					Do Barraw Sircar Serang		980	0	0		
					Do Majah	-	150	0	0		
					Do Sanrah	-	236	13	6		
										2282	2 9
Mutaluckan Dawud Khan	224647	1121	13	3	Do Heneha	——				1121	13 3
Fuzelut Eab Chan	191800	1191	13	6	Do Nobotepore Bulleah		678	13	6		
					Do Dukunhur	-	308	0	0		
					Do Oogrow	-	205	0	0		
										1191	13 6
Dumauly Khan —	298093	3265	3	9	Do Sillamabad	-	25	15	0		
					Do Aavily Behar	—	1154	12	9		
					Do Do Aizeemabad		50	6	0		
					Do Giaſpore	——	2034	2	0		
										3265	3 9
Coreem Neſſa Oderd. Begum	55000	1138	15	0	Do Noano	-	1116	15	0		
					Do Surageguriy	-	22	0	0		
										1138	15 0

Mutaluckan Huſſ. Ear Khan	906568	7465	6	0	Do Nobotepore Bulleah		2221	13 0	1138	15 0
					Do Pellawra	-	442	4 0		
					Do Sanrah	-	621	10 6		
					Do Shahhurmeer	-	1668	5 0		
					Do Oogree	-	25	2 0		
					Do Giaſpore	-	2486	3 6		
									7465	6 0
Korumun Neſſa —	19000	213	9	0	Do Sareſſa	-			213	9 0
Mutaluck. Meer Gull. Moody	42250	420	2	0	Do Tillara	-			420	2 0
Gullaim Hyder -	200000	3259	9	0	Do Mauldah	-			5259	0 0
Mutaluck. Aumed Ally Khan	75000	1317	6	0	Do Tillara	—	150	0 0		
					Do Giaſpore	-	277	8 0		
					Do Beſſara	-	889	14 0		
									1317	6 0
Syed Abraheem -	27000	213	9	0	Do Sanrah	——			125	7 6
Khanum Khan 3 Vill. -	50000	2000	0	0	Do Aurwoll	——			2000	0 0
Fazelut Neſſa -	300000	8917	5	0	Do Biſſone	——			8917	5 0
Abdul Kadur -	45000	209	10	0	Do Sanrah	——			209	10 0
Ally Wallah -	32000	951	4	0	Do Biſſone	——			951	4 0
Gullaim Hyder ——	132000	1964	14	6	Do Sareſſa	——	309	14 6		
					Do Giaſpore	——	272	0 0		
					Do Okarah	—	1383	0 0		
									1964	14 6
Muckbor. Kh. Dour. Khan	200000	9846	10	0	Do Beſſone	—			9846	10 0
Muſſutnate Zemut -	565000	6276	6	0	Do Sanrah	—	12	0 0		
					Do Giaſpore	—	6264	6 0		
									6276	6 0
Shahd Ullah ——	33126	106	2	0	Do Bhumpore				106	2 0
Muſſumate Salehah -	425000	4996	15	0	Do Giaſpore				4996	15 0
Ruffee ud Deen Huſſ. Khan	67186	437	4	0	Do Bhumpore	-	218	10 0		
					Do Shahſehanpore		218	10 0		
									437	4 0
Mutaluck. Shahm. Bege	21589	400	0	0	Do Bhumpore	-			400	0 0
Jaffier Ally ——	20000	100	0	0	Do Shapore Munere				100	0 0
Niaz Durgeaw Murkdoom, 2 Vill. —	——	1001	0	0	Do Bhump. 1 Vill.		416	4 0		
					Do Sanrah, 1 Do		584	12 0		
									1001	0 0
Meer Mahomed Huffez Huddeem ——	107592	795	10	3	Do Billawor		238	8 0		
					Do Tillara	—	190	14 9		
					Do Giaſpore	—	215	0 0		
					Do Moſſoura	——	151	3 6		
									795	10 3
Jaffeir Ally Khan Kullein	17600	346	0	0	Do Bellawor	—			346	0 0
Shahker Khan —	20000	375	13	0	Do Giaſpore				275	13 0
Jaffier Ally Khan Khowrd	50000	407	13	6	Do Tillara	-	100	13 6		
					Do Giaſpore	-	307	0 0		
									407	13 6
Ramjany Khanum -	109888	1191	5	0	Do Moſſudah	-	45	5 0		
					Do Sareſſa	-	1146	0 0		
									1191	0 0
Sunnaet Ulla Buſſeir -	91000	613	6	0	Do Bellawar	-	260	6 0		
					Do Sanrah	-	335	0 0		
									613	6 0
Mutaluckan Achbur Khan	300000	28000			Do Giaſpore				2800	
Do Heffuz Ally Khan	40000	200			Do Do	-			200	
Hazy Mahomed Syed	20000	155			Do Bellawar				155	
Mahomed Zahed —	52935	440			Do Shahjeanpore				440	
Mahomed Fazill -	17000	346			Do Bellawar				346	
Shah Kulleel ——	38347	505			Do Giaſpore	-			505	
Zahir Huſſein Khan -	279600	3374	8	6	Do Do	-			3374	8 6
Mutaluckan Rahum Ally Durwaſh, 1 Vill. -	49500	920	3	0	Do Tillare	-			920	3 0
Mutaluckan Gullaim Ally Durwaſh -	42970	494	4		Do Do	—			494	4 0
Do Gullaim Muſtiffa, 2 Vill. - -	—	301			Do Do	-			301	0 0

Coja Meer Khan	—	90010	1531	9 0	Do Sareſſa				—	1531	9 0
Bhifounaut Bramin	—	120000	2342	4 0	Do Sunate				—	2342	4 0
Mutaluckan Hazy Mahomed Ally	-	50000	601	0 0	Do Sellemabad					601	0 0
Mahomed Iſaac Khan		216326	1596	9 3	Do Do	-	137	6 6			
					Do Janguira	—	568	12 6			
					Do Suraje Gurry	—	239	4 3			
					Do Sanhore	—	651	2 0			
										1596	9 3
Maſſumate Aubuddah	—	128133	1386	14 0	Do Sellimabad	—	60	0 0			
					Do Treſtaſh	—	601	0 0			
					Do Rutty	—	505	6 0			
					Do Emaudpore	—	520	8 0			
										1386	14 0
Mataluckan Mahomed Ally, &c.	—	25000	300	8 0	Do Sellemabad	—				300	8 0
Do Gullaim Ayam	—	25000	300	8 0	Do Do	—				300	8 0
Manulla Khan	—	45700	200	0 0	Do Sanrah	—				200	0 0
Syed Emambeharry	—	400000	13508	0 0	Do Samoy	—				13508	0 0
Mutaluckan Ally Aufgur		88225	1116	0 0	Do Aibarpore	—	549	0 0			
					Do Gur Tawbur	—	567	0 0			
										1116	0 0
Mutaluckan Shurfuddy	—	50000	1010	8 0	Do Bhurwara	—				1010	8 0
Do Rah. Ally Khan	—	83350	1105	4 3	Do Surſutt	—	491	12 3			
					Do Gunjabed	—	613	8 0			
										1105	4 3
Muſſum. Awm. Phaitemah		15000	138	3 0	Do Tutchun Bogue					138	3 0
Muſſumate Phaitemah	—	8600	318	8 0	Do Marwah	—				318	8 0
Mutaluckan Rezy ud Deen		160000	1355	0 0	Do Aebarpore Ranny					1355	0 0
Pier Mahomed	—	9050	92	11 6	Do Biſſara	—	86	6 6			
					Do Rutty	—	6	5 0			
										92	11 6
Shah Hubeebwalla, 1 Vill.			98	6 0	Do Do	—				98	6 0
Shah Kyam ud Deen	—	100000	440	0 0	Do Saſſeram	—				440	0 0
Mutaluck. Hetta Ulla Khan		220000	1165	9 9	Do Bettonyah	—				1165	9 9
Conlaput Bramin	—	25200	800	0 0	Do Bhalha	—				800	0 0
Muckuborah Shah Boullah		595905	5500	0 0	Do Elaypore	—				5500	0 0
Mutaluckan Shurrif Mowendy Khan	—	210000	903	0 0	Do Suraje Gurry	—				903	0 0
1171											
Mutaluckan Augout Koſſim Khan	—	228237	4230	0 0	Havily Behar	—				4230	0 0
Koriman Noſſa	—	13047 3	1533	12 0	Perg. Cuſmar	—				1533	12 0
Emombux -	—	127000	2409	9 0	Do Giaſpore	—				2409	9 0
Meer Shuruff	—	23500	175	4 0	Do Nobotepore Bulleah					175	4 0
Mutaluckan Syed Hubelbwallah -	—	60000	1610	0 0	Do Shahjehanpore	—				1610	0 0
Syed Ekun Ally	—	156000	1027	6 0	Do Nobotepore Bulleah		795	14 0			
					Do Bullawor	—	231	8 0			
										1027	6 0
Mutaluckan Shaick Hunfingur -	—	70000	1414	11 6	Perg. Burwara	—				1414	11 6
Do Shaick Kyam ud Deen		75000	1319	0 0	Do Do	—	788	1 3			
					Do Surſutt	—	530	14 9			
										1319	0 0
Hodgee Mahomed Salahah		158000	1095	14 6	Do Biſſara	—				1095	14 6
Mutaluckan Hyat ul Neſſa		843000	25299	0 0	Do Biſſone	—				25299	0 0
14½ Villages		11445937								171835	12 0
1172											
Mutaluckan Ally Huſſein Khan -	—	338039	2743	2 6	Perg. Shapore Munere					2743	2 6
Muſſumate Zamir Neſſa		74172	602	10 3	Do Do Do					602	10 3
Mutaluckan Purrage ud Deen, &c. -	—	210000	3826	2 9	Do Oogrue	-	1960	2 0			
					Do Billawar	-	493	12 6			
					Do Aul Culf	-	1372	4 3			
										3826	2 9

Aud Ulla Dirvaſh —	17000	772	3	3	Do Sonoute				772	3 3
Mutaluckan Shaick Heſſa-muddeen ——	55600	560	14	6	Do Giaſpore				560	14 6
Mutaluckan Jazzeud Deen Khan ——	101220	1021	3	6	Do Do				1021	3 6
Coja Mahomed Sammy —	174758	7000	15	0	Do Shahjehanpore	5000	0	0		
					Do Bhumpore	2000	15	0		
									7000	15 0
Shah Kyam Ud Deen —	230000	5532	4	9	Do Saſſeram				5532	4 9
Hyat ul Neſſa ——	60600	963	0	0	Do Biſſara	—			963	0 0
Mutaluckan Gullaim Ally Khan ——	234000	1633	15	9	Do Burbull	1313	15	9		
					Do Harny, &c.	320	0	0		
									1633	15 9
Noazeſs Phaikmah ——	59550	439	15	0	Do Bhuſa -				439	15 0
Mutaluckan Fuzzun Ally Khan, 8 Villages ——		3840	0	0	Do Pluch -	2400	0	0		
					Do Giaſpore -	1440	0	0		
									3840	0 0
Muſſumote Rhahamum Neſſa ——	99500	3100	0	0	Do Monorah ——				3100	0 0
Mutaluckan Meer Enayet Ullah - ——	190000	408	7	6	Do Sanrah ——				408	7 6
Uſmot ul Neſſa —	25000	270	0	0	Do Pachum Bugbou -				270	0 0
Do Codur Ullah Khan —	400000	6883	3	0	Do Saſſeram ——				6883	3 0
Syed Loll - ——	25000	148	5	0	Do Aumertchou —				148	5 0
Shah Mahomed Tucky —	2300000	28193	0	0	Do Behar ——				28193	0 0
Shah Rezy ud Deen —	500000	5426	4	0	Do Do ——				5426	4 0
Mutaluckan Ally Abraheem Kawn - —	612543	5097	8	6	Do Giaſpore ——				5097	8 6
Mahomed Shuffy ——	41660	173	8	6	Do Sanrah ——				173	8 6
Mutaluckan Sunaut Ullah	50000	687	8	0	Do Beerbeel ——				687	8 0
Mirza Aſkerey, 7 Vill.		3801	0	0	Do Giaſpore ——				3801	0 0
Muſſumate Salehah —	244969	3193	1	0	Do Do ——				3193	1 0
Ahummuddy Begum — 1173	137800	1749	0	0	Do Eymallapore ——				1749	8 0
Muſſumate Syed ul Neſſa	200143	2275	10	0	Do Giaſpore ——				2275	10 0
Futty Ally Khan ——	807000	8680	0	0	Do Do ——				8680	0 0
Gopaul Doſs ——	89000	700	0	0	Do Rutty ——				700	0 0
Shah Moulah ——	136560	843	4	0	Do Tillara ——				843	4 0
Salemah Khanah ——	250,000	1397	4	9	Do Sanrah ——				1397	4 9
Shambaze bege Khan —	249960	5571	6	9	Do Sunaut ——				5571	6 9
Muliderr ——	878200	13253	4	6	Do Billawor ——				13253	4 6
Menage ul Huc ——	85000	625	0	0	Do Giaſpore ——				625	0 0
Huſſein Reza Khan, 3 Villages ——	40000	1507	14	0	Do Futwary ——				1507	14 0
Kyaam ul Deen Khan —	65000	252	0	3	Do Behar ——				252	0 3
Mahomed Sabue Durvaſh	15000	176	6	0	Do Aizeemabad ——				176	6 0
Rampurſade Zunardar	54000	913	2	6	Do Chainpore ——				913	2 6
Durmaſſer Miſſer, 1 Vill.		300	0	0	Do Biſſawra ——				300	0 0
19 Villages	9051274								124563	1 6

MUDDUD MAUSH.

1171										
Warſaan Sanwallah Kullawah ½ Village ——	1600	16	0	0	Purgunnah Havily Aizeemabad				16	0 0
Kootch Huſſun ——	6400	64	0	0	Do Do ——				64	0 0
Syed Fazul ——	17600	136	4	0	Do Oukree Billawar				136	4 0
Muſſumate Maryam ——	27355	130	15	0	Do Sanrah ——				130	15 0
Kattab Ullah ——	25600	223	7	6	Do Nobotepore Bulleah				223	7 6
Attah Ally Dirvaſh ——	5000	56	6	6	Do Bechah ——				56	6 6
Muſſumate Segeda ——	14800	123	3	6	Do Nebotepore Bulleah				123	3 6
Sherreeſa Phatomah ——	15550	148	13	0	Do Nowar ——				148	13 0
Muſſumate Mudwar ——	833	6	14	0	Do Nobotepore Bulleah				6	14 0
Meer Kulleel ——	32000	240	0	0	Do Do ——				240	0 0
Raheem ul Naſſaan ——	50000	101	0	0	Do Burwara ——				101	0 0
Wolloan Neſſa ——	53000	320	0	0	Do Sareffa —				320	0 0
Aizeem Ullah ——	69120	321	1	6	Do Sanrah —				321	1 6

Iſhk Ullah	——	46880	390	9 9	Do	Nobotepore Bulleah	—	390	9 9
Meer Syfud Deen	—	54865	235	5 0	Do	Tillara	—	235	5 0
Shaick Uſſud Ullah	——	13500	132	0 0	Do	Do	—	132	0 0
Aſſumate ul'Nuſſun	——	21000	469	1 6	Do	Nawawa	—	469	1 6
Mahomed Wahed	——	33000	140	4 0	Do	Tillara	—	140	4 0
Meer Mouleteza	——	1500	10	0 0	Do	Shappore Munere	—	10	0 0
Muſſumate Fyſul Neſſa		27000	289	2 6	Do	Bazeedgur	—	289	2 6
Moulavee Mahomed Amee		2433	253	3 0	Do	Haree	—	253	3 0
Huckeem Gullaim Ally, 1 Village	——		3000	0 0	Do	Biſſawra	—	3000	0 0
Gureem ul Nuſſan	——	3053	18	12 0	Do	Sareſſa	—	18	12 0
Muſſumate Salehah	——	39800	90	0 0	Do	Rutty	—	90	0 0
Shah Rezy, &c.	——	14160	71	0 0	Do	Milkee Bulleah	—	71	0 0
Gullaim Mahy ud Deen		17740	200	0 0	Do	Nypore	—	200	0 0
Shah Kulleeb, 7 Villages			900	0 0	Do	Saſſaram	—	900	0 0
Meer Muſtiffa	——	12000	51	12 0	Do	Tillara	—	51	12 0
Muſſy Wullah	——	42250	168	8 0	Do	Do	—	168	8 0
Aumeer ud Deen	——	25000	106	4 0	Do	Tillara	—	106	4 0
Meer Syed Mahomed		50000	212	8 0	Do	Do	—	212	8 0
Gullaim Muzuffer		10500	114	6 0	Do	Pecha Bagou	—	114	6 0
Muſſumate Kyre ud Deen		51845	361	0 0	Do	Nizam ud Deinpore	—	361	0 0
Shaick Nour Ullah	—	14850	123	0 0	Do	Noubutpore Bulleah	—	123	0 0
Obdut Guffour	——	156768	1205	0 0	Do	Shapore Munere	—	1205	0 0
Feiz Mahomed Khan	—	44360	369	5 3	Do	Nobutpore Bulleah	—	369	5 3
Khouka Khan	——	200000	2704	0 0	Do	Havily Behar	—	2704	0 0
Mutaluckan Syed Ahomed Ally	——	7740	62	12 3	Do	Shapore Munere	—	62	12 3
Mutta Abbut Coſſim Khan, 1 Village	——		694	8 3	Do	Do	—	694	8 3
Kukeem Ahumed Ullah, 3 Do	——		1960	6 0	Do	Bulleah	—	1960	6 0
Mutaluckan Meer Mahomed Evuz Khan, &c. 2 Villages			956	0 0	Do	Sanrah	—	956	0 0
Ramjany Khanum, 1 Do			1245	3 0	Do	Biſſounk	—	1245	3 0
Muſſumate Jareah Itimah		29000	143	7 6	Do	Oogree	—	143	7 6
Aumeddy Begum	—	20000	201	12 6	Do	Giaſpore	—	201	12 6
Muſſumate Fatimah	—	10000	228	4 6	Do	Eyamedpore	—	228	4 6
Gurreem ul Niſſah	—	2858	3	2 0	Do	Ballagur	—	3	2 0
Waruſſain Huſſun Ally		218283	2300	13 6	Havily	Aizeemabad	—	2300	13 6
Abdul Luteff	——	20000	92	14 0	Perg.	Sanrah	—	92	14 0
Muſſumate Sedheha	—	72000	1100	0 0	Do	Tillara	—	1100	0 0
Huckeem Baſon, 1 Vill.			1396	0 0	Do	Gouha	—	1396	0 0
Rajah Muſſuffer Ally		414000	19839	14 0	Do	Kerruckpore	—	19839	14 0
Meer Nazim ud Deen		38300	383	0 0	Do	Aizeemabad	—	383	0 0
Syed Nujabut	——	12550	58	1 3	Do	Sanrah	—	58	1 3
Surajah Dowlah	—	5000	87	14 0	Do	Aizeemabad	—	87	14 0
Sharich Omar Ullah		35000	317	15 0	Do	Do	—	317	15 0
Bibbee Kumaal	—	70000	325	1 0	Do	Sanrah	—	325	1 0
Fiez Ullah	—	17268	81	13 0	Do	Do	—	81	13 0
Awell Futty Khan	—	29972	92	12 0	Do	Bemepore	—	92	12 0
Shah Huſſein	—	22366	6580	4 0	Do	Do	—	6580	4 0
Gullaim Hyder	—	31000	490	4 0	Do	Sareſſa	—	490	4 0
Obekah Begum	—	32000	232	0 0	Do	Sanrah	—	232	0 0
Gullaim Muſtiffa		3200	32	0 0	Do	Aizeemabad	—	32	0 0
16 ½ Villages		2291899						52379	3 9

JAGHEERS

Reſtored in the Years				
1171 and 2	——	2035725	283912 10 0	
1173 and 74		26537961	317215 1 0	
		48573686		601127 11 0

ALTUMGAH					
Reſtored in the Years					
1171 - 14½ Villages	11445937			171835	12 0
1172 - 19 Do -	9051374			124563	1 6
33½ Villages		20497211			296,398 13 6
MUDUD MAUSH					
Reſtored in the Years 1171 and 2 16½ Villages —		2291899			52379 3 9
Payee Bakee Kalſah Shereefa		1057869			4158 0 0
	Daum	72420665		Rupees	954063 12 3
A Jagheer lately granted to Roy Kellaraan, but not yet entered into the books of the Nizamut		500000			5100 0 0
50 Villages	Daum	729,20,665		Sicca Rupees	9,59,163 12 3

No. 22.

Copy of the 59th Paragraph of the general Letter from the Court of Directors of the Eaſt India Company, to the Preſident and Council at Fort William, in Bengal, dated 13th March, 1761.

THE vaſt extenſion of our affairs at Bengal, we are ſatisfied, ſhould exempt our Governor from any additional weight of buſineſs where we can avoid it; we are equally ſenſible that his emoluments keep pace in no proportion to his encreaſed fatigue and intenſe application; therefore, as a compenſation, and to excite him to exert his moſt zealous endeavours to ſerve us, we order and direct that our preſident, Mr. Vanſittart, or our preſident for the time being, be allowed a conſullage or commiſſion of two and an half *per cent.* to be deducted from the nett annual revenue of theſe our acquired territories, to be paid him at the cloſe of every year. We know of no unfair perquiſites at Calcutta; but if any have crept in we expect they are all inſtantly aboliſhed, or we ſhall reſent it in the higheſt degree. We deem all thoſe perquiſites unwarrantable and unfair, that have not our authority or approbation.

No. 23.

Copy of the 6th, 7th, 8th, and 9th Paragraphs of the General Letter from the Court of Directors of the Eaſt India Company, to the Preſident and Council at Fort William, in Bengal, dated the 13th of May, 1763.

IN our letter of the 13th of March, 1761, we allowed preſident Vanſittart two and one half *per cent.* on our nett revenues, including all the grants from Jaffier Ally Cawn, and this we confirm as a ſettled and invariable emolument to every governor.

But as the great increaſe of our revenues, ariſing out of the provinces granted us by Coſſim Ally Cawn, and the vaſt improvement of thoſe revenues, are principally owing to the wiſe, prudent and diſintereſted conduct of preſident Vanſittart, we think it but reaſonable that he, who preferring our intereſt to all other conſiderations, ſhould participate in thoſe benefits he has been ſo inſtrumental in acquiring for us.

We therefore direct that ſo long as Mr. Vanſittart ſhall continue in the government of Bengal, he be allowed a commiſſion of two and one half per cent. on all ſuch nett revenues as have or may ariſe out of the abovementioned grants from Coſſim Ally Cawn; and that the payment commences with the ceſſion of thoſe countries: and we hereby ſupercede the order in the 79th paragraph of our letter of the 9th March, 1763, per Lapwing, &c. referring this matter to our future conſideration.

This additional emolument is expreſly to be underſtood as a diſtinct reward due to the perſonal merit of preſident Vanſittart, and is abſolutely to ceaſe upon his quitting the government: it is not to be claimed, or any ways pretended to, by our future governors, whoſe fixed emoluments, very handſome and extenſive, we repeat to you, is confined to our orders and regulations of the 13th March, 1761.

No. 24.

Extract of the General Letter to the President and Council at Bengal, dated 1st June, 1764, sent per Lapwing and Kent.

Par. 20. HAVING considered what allowance should be made to Lord Clive, as president and governor, we have agreed to settle upon his lordship and he is accordingly to be allowed the sum of 6000 *l.* a year, to be paid him monthly, to commence upon his arrival in Bengal; which, together with the one per cent. commission he is intitled to as president, out of the two and one half per cent. coinage duty, are to be in full consideration for all his services, both civil and military; consequently his lordship is to have no allowance whatever by way of commission, or otherwise, out of the revenues, from any of our territorial acquisitions whatsoever; and our orders thereupon, as contained in our letters of the 13th March, 1761, and the 13th May, 1763, are, from this time forward, to be null and void.

21. We do not mean to hinder his lordship from receiving the usual commission, arising from the coral, and other licensed articles, consigned to him by private merchants: this his lordship is to have in the usual manner.

54. For the reasons given in our letter of the 8th of February last, we were then induced to send positive orders to put a final and effectual end to the inland trade in salt, beetle-nut, tobacco, and in all other articles whatsoever produced and consumed in the country: to the remarks we made in that letter we must add one observation, which is; it appears very extraordinary, that, in a trade so extremely lucrative to individuals, the interest of the Company should not have been at all attended to or considered.

55. Those orders were sent, it is true, before we received the new treaty you entered into with Jaffier Ally Cawn, upon his re-establishment in the subahship; in which it is agreed, that the English shall carry on their trade by means of their own dusticks, free from all duties, taxes, and impositions, in all parts of the country, except in the article of salt, on which a duty of two and one half per cent. is to be levied on the Rowana, or Houghly market-price; wherein it is further agreed, that the late perwanahs, issued by Coffim Ally Cawn, granting to all merchants the exemption of all duties, for the space of two years, shall be reversed and called in, and the duties collected as before.

56 These are terms which appear to be so very injurious to the Nabob, and to the natives, that they cannot, in the very nature of them, tend to any thing but the producing general heart-burnings and dissatisfaction; and consequently there can be little reason to expect the tranquility of the country can be permanent: the orders therefore in our said letter, of the 8th of February, are to remain in force, until a more equitable and satisfactory plan can be formed and adopted; which, as it is impossible for us to frame here, destitute, as we are of the informations and lights necessary to guide us in such an important affair.

57 You are, therefore, hereby ordered and directed, as soon after the receipt of this as may be convenient, to consult the Nabob as to the manner of carrying on the inland trade, in salt, beetle-nut, tobacco, and the other articles produced and consumed in the country, which may be most to his satisfaction and advantage, the interest of the Company, and likewise of the Company's servants.

58. You are therefore to form a proper and equitable plan for carrying on the said trade, and transmit the same to us, accompanied by such explanations, observations, and remarks, as may enable us to give our sentiments and directions thereupon, in a full and explicit manner.

59. In doing this, as before observed, you are to have a particular regard to the interest and entire satisfaction of the Nabob, both with respect to his revenues, and the proper support of his government; in short, this plan must be settled with his free-will and consent, and in such a manner as not to afford any just grounds for complaint.

60. In the next place, the utmost care and attention must be bestowed in forming the said plan, that, in some proper mode or shape, a just and equitable consideration be secured for the Company.

61. If any inconveniences shall be apprehended to arise to the Company's investments, upon carrying on such an inland trade, you are to give us your full thoughts thereupon, and in what manner they may be obviated.

62. You are to give us your impartial and unbiassed thoughts, also, whether the carrying on such an inland trade may affect the just rights and privileges of the French, Dutch, or any Europeans, and tend thereby to draw on any national altercations and embroils, which are by all means to be avoided, in forming the said plan; therefore you are to be particularly careful to prevent these or any evils of the like kind.

63. And here let it be remarked, that no persons whatsoever have a right to trade within the limits of the Company's charter without their license; if any new tracks of trade are fallen into, surely therefore the Company's interest ought to have the preference, and be

equitably conſidered, in order to induce them to permit their ſervants to participate in the advantages reſulting from ſuch trade.

64. In the 20th paragraph of this letter we have mentioned, that the ſum of 6000 l. a year is to be allowed Lord Clive, as preſident and governor: we do not mean that ſum is to include his extraordinary expences, in caſe his lordſhip ſhall at any time be under the neceſſity of taking the field: we therefore direct, that all ſuch expences be borne by the Company, and paid to his lordſhip, out of our caſh in Bengal accordingly; in which all the frugality is recommended that is conſiſtent with the ſervice.

65. The ſaid 6000 l. a year is intended as an appointment to Lord Clive only, and not to be allowed to any future preſident and governor; we therefore direct, that any perſon who ſhall immediately, and in future, ſucceed to the government after his lordſhip, be allowed over and above the commiſſion on the coinage-duty, 3000 l. a year, as ſettled in our letter of the 13th March, 1761, for ſalary, expences of his table, and all other charges and expences whatſoever, as preſident and governor.

67. The general court of proprietors having, on account of the critical ſituation of the Company's affairs in Bengal, requeſted Lord Clive to take upon him the ſtation of preſident, and the commaad of the Company's military forces there; his lordſhip has been appointed preſident and governor accordingly, as mentioned in the preceding part of this letter. The intention of the general court, in deſiring Lord Clive to go to Bengal, was, that by his lordſhip's character and influence, peace and tranquility might be the eaſier reſtored and eſtabliſhed in that ſubahſhip. In order, therefore, to anſwer theſe purpoſes, in a manner that we apprehend may prove moſt effectual, we have thought proper to appoint a committee on this occaſion, conſiſting of his lordſhip, Mr. William Brightwell Sumner, brigadier general Carnac, alſo Meſſrs. Harry Verelſt, and Francis Sykes, to whom we do hereby give full powers to purſue whatever means they ſhall judge moſt proper to attain thoſe deſireable ends; but, however, in all caſes, where it can be done conveniently, the council, at large, is to be conſulted by the ſaid committee, though the power of determining is to be in that committee alone. We further direct, that as ſoon as peace and tranquility are reſtored and eſtabliſhed in the ſubahſhip of Bengal, then the ſaid extraordinary powers are immediately to ceaſe, and the ſaid committee be diſſolved.

68. As we would have the ſaid Committee, as long as it is neceſſary to exiſt, as before mentioned, to conſiſt of five members; in caſe therefore of a vacancy or vacancies, by death or abſence from Fort William, they are to be filled up by the ſaid committee, out of ſuch of the civil members of the council as they think proper, from time to time.

69. We are alſo to inform you, and direct, that the ſaid committee is to be the committee for defending the ſettlement in caſe of being attacked by an enemy, agreeable to the directions and rules laid down in our letter of the 12th of May, 1758, to which is to be added Sir Robert Barker, the colonel and commandant of the corps of artillery.

70. The powers of the ſaid Committee are by no means meant to invalidate or diſpenſe with, or in any way prevent, the carrying ſtrictly into execution the orders contained in the 53d paragraph of this letter, with reſpect to the deed of covenant all our ſervants, both civil and military, are to enter into, according to the true intent and meaning of the ſaid covenant.

No. 25.

Fort William, the 19th September, 1766.——At a Select Committee,——Preſent,——The Right Honourable Lord Clive, Preſident.——Brigadier General Carnac.——Harry Verelſt, Eſq.

THE right honourable the preſident has urged the neceſſity of reſtricting the future governors of this preſidency, in points of trade and private intereſt, with arguments of ſo much force and conviction in the following minute, that we unanimouſly agree in recommending his lordſhip's propoſal to the board, that it may be carried into execution with all convenient diſpatch.

Our attention as a ſelect committee, inveſted with extraordinary powers by the court of directors, has been conſtantly engaged in reforming the abuſes which had crept into the ſeveral departments of this government; the important work has been ſteadily proſecuted with zeal, diligence, and diſintereſtedneſs on our parts, and the ſucceſs of our labours gives us reaſon to hope that our employers will be of opinion, we have eſtabliſhed many uſeful and neceſſary regulations. Many others, however, are ſtill wanting to complete our plan; but I doubt not that the ſame principles, which have hitherto guided our conduct, will continue to direct and to juſtify the meaſures we have yet to purſue.

To place the preſident in ſuch a ſituation as will render his government completely honourable to himſelf, and advantageous to the Company, appears to me an object of as much conſequence as any that has been taken into our conſideration, where ſuch immenſe revenues are concerned. Where power and authority are ſo inlarged, and where the eye of juſtice and

of

of equity ſhould be ever watchful, a governor ought not to be embarraſſed with private buſineſs; he ought to be free from every occupation in which his judgment can poſſibly be biaſed by his intereſt.—The extenſive commercial affairs, the ſtudy of the finances, the politicks of the country, the epiſtolary correſpondence, the proceedings of council and committee, theſe are ſufficient to employ every moment of his time; and I am confident that they cannot be conducted with the requiſite attention to the Company's intereſt, if the mind of the governor be diverted by complicated mercantile accounts of his own.

If we look back upon thoſe unhappy diſſenſions, which have frequently brought the Company's poſſeſſions in Bengal almoſt to the point of deſtruction, we ſhall find that they have generally proceeded from the conduct of governors, who, too eager in purſuit of private intereſt, have involved themſelves in affairs which could not be reconciled to the ſtrict principles of integrity; to prevent ſcrutinies and diſcoveries which might in any degree affect their honour, they have frequently been reduced to the neceſſity of conniving at abuſes, which would otherwiſe have been brought to light and remedied. The welfare of this great Company ſhould be the ſole ſtudy of a governor attached to that point alone; his meaſures could never be thwarted by the malice of oppoſition, becauſe they would all be propoſed for the public good, and actions will always be juſtified, or condemned, from the principles on which they are founded. Such a ſtate of independency and honour muſt be highly eligible to a governor, and, in my opinion, it can only be acquired by cutting off all poſſibility of his benefiting by trade, or by that influence which his power neceſſarily gives him in theſe opulent provinces.

I therefore propoſe that the governor ſhall, in the moſt public manner, in the preſence of all the Company's ſervants, the mayor and aldermen, and free merchants, aſſembled at the Mayor's court, take the oath, and execute the penalty bond hereunto annexed.

The conſiderations I have propoſed is one-eighth per cent. upon the revenues, excepting thoſe ariſing from the Company's own lands at Calcutta, Burdwan, Midnapore, and Chittagong.

Altho' by theſe means a governor will not be able to amaſs a fortune of a million or half a million in the ſpace of 2 or 3 years, yet he will acquire a very handſome independency, and be in that very ſituation which a man of nice honour, and true zeal for the ſervice, would wiſh to poſſeſs.

Thus ſituated, he may defy all oppoſition in council, he will have nothing to aſk, nothing to propoſe, but what he means for the advantage of his employers; he may defy the law, becauſe there can be no foundation for a bill of diſcovery, and he may defy the obloquy of the world, becauſe there can be nothing cenſurable in his conduct; in ſhort if ſtability can be inſured to ſuch a government as this, where riches have been acquired in abundance in a ſmall ſpace of time, by all ways and means, and by men with or without capacities, it muſt be effected by a governor thus reſtricted, and I ſhall think it an honour if my propoſal be approved, to ſet the firſt example.

The oath to be taken in the moſt public manner by the preſident.

The penal bond to be entered into by the preſident.

Ordered, that the above oath and bond be entered after the proceedings.

(Signed)

Clive.—John Carnac.—H. Verelſt.

No. 26.

Mayor's Court at Calcutta, at Fort William in Bengal.

AT a court held on Wedneſday the firſt day of October, in the ſixth year of the reign of our ſovereign lord George the Third, by the grace of God of Great Britain, France, and Ireland, King, defender of the faith, &c. and in the year of our Lord one thouſand ſeven hundred and ſixty-ſix.

PRESENT,

James Liſter Eſquire, Mayor.——Mr. Robert Dobinſon.——Mr. Thomas Woodward.——Mr. Cornelius Goodwin.——Mr. David Killican.——Mr. Matthew Miller.——Mr. Thomas French.——Mr. George Lear, and Mr. Joſeph Jekyll, Aldermen.

This being the day appointed for the Right Honourable Robert Lord Clive, who now is governor or preſident of Fort William, in Bengal aforeſaid, to take an oath or make an affidavit in the ſaid court, and execute a deed or covenant, in a large penalty which are expected and intended to be taken or ſworn to, and renewed or executed by all future governors or preſidents of Fort William in Bengal aforeſaid,

The ſaid Right Honourable Robert Lord Clive appeared in the ſaid court, attended by General John Carnac, Harry Verelſt, Hugh Watts, Randolph Mariott, Claud Ruſſel, Thomas Rumbold,

Rumbold, William Alderſey, Thomas Kelſall, and Charles Floyer, Eſquires; and other covenanted ſervants, of the honourable company of merchants of England, trading to the Eaſt Indies, and other principal inhabitants of Calcutta aforeſaid, and then and there produced a certain deed or writing, which is contained in the following words; (that is to ſay),

THIS Indenture made the firſt day of October, in the ſixth year of the reign of our Sovereign Lord George the Third, by the grace of God, of Great Britain, France, and Ireland, King, Defender of the faith, &c. and in the year of our Lord one thouſand ſeven hundred and ſixty-ſix, between the united company of merchants of England, trading to the Eaſt Indies, on the one part, and Robert Lord Clive, Baron Clive of Plaſſey, in the Kingdom of Ireland, preſident and governor of Fort William, in the Kindom of Bengal, on the other part, witneſſeth, that in conſideration of the ſaid Robert Lord Clive's being preſident and governor of Fort William, and in conſideration of the ſeveral ſum and ſums of money to be received by him the ſaid Robert Lord Clive, in manner following; that is to ſay, The ſum of one and one-eighth per cent. upon the revenues of Bengal, Bahar, and Orixa, (ſave and except the revenues of the lands of the ſaid united company at Calcutta, Burdwan, Midnapore, and Chittagong) to be paid unto him in monthly, quarterly, or yearly payments, during the time he ſhall continue to be preſident and governor of Fort William aforeſaid; and alſo in conſideration of his ſalary, ſtated allowances, and commiſſion upon the mint, coral, and upon freight goods, the ſaid Robert Lord Clive doth hereby for himſelf, his heirs, executors, and adminiſtrators, covenant, promiſe, and agree, to and with the ſaid United Company and their ſucceſſors, that the ſaid Robert Lord Clive, during the time he ſhall continue to be preſident and governor of Fort William aforeſaid, ſhall not directly, nor indirectly, upon any pretence or pretext whatſoever, carry on, uſe, or exerciſe, any trade or commerce in the way of a merchant, or otherwiſe traffick, adventure, or trade, in any commodities whatſoever, at, to, in, or from, the Eaſt Indies, China, Perſia, or Mocha, or in any part thereof, or elſewhere, between the Cape of Good Hope, and the Straights of Magellan, either on his own account, or in company with, or for, or on account of, any other perſon or perſons, in any article of merchandize whatſoever, (ſave and except for the benefit of the Engliſh Eaſt India Company, and except in ſuch goods and merchandize as ſhall be remaining on hand and unſold at the time he the ſaid Robert Lord Clive commenced preſident and governor of Fort William, and wherein he now hath any ſhare or intereſt, which only he ſhall or may ſell, or diſpoſe of, or give commiſſions or directions for ſelling the ſame; and further ſave and except, and it is the true intent and meaning hereof, that nothing herein contained, ſhall extend, or be conſtrued to extend, to prevent, preclude, or hinder him the ſaid Robert Lord Clive, from purchaſing diamonds, or other precious ſtones, provided he does not diſpoſe of the ſame by way of barter or ſale here, or in any other part of the Eaſt Indies, or from ſending or remitting his eſtate and fortune to England by bills, or in any other ſhape whatſoever), nor barter, ſell, or exchange, any kind of goods, wares, or merchandizes, nor accept from, nor give to, any perſon or perſons commiſſions, for managing or tranſacting buſineſs or affairs of merchandize (except as before is excepted) and the ſaid Robert Lord Clive, doth hereby further covenant, promiſe, and agree to and with the ſaid United Company and their ſucceſſors, that the ſaid Robert Lord Clive ſhall not, nor will himſelf, nor ſhall wittingly or willingly permit or ſuffer any other perſon or perſons, in his name, or to his uſe, to advance, lend, or place out, any ſum or ſums of money, at a greater rate, premium or intereſt, than 10 per cent. per annum, ſo that the leaſt intereſt, ſhare, portion, or dividend, or any other profit, advantage, or emolument whatſoever, ſhall, in reſpect thereof, exceeding the ſaid premium or intereſt of 10 per cent. per annum, as aforeſaid, ariſe or acrue unto him the ſaid Robert Lord Clive, his heirs, executors, adminiſtrators, or unto any other perſons whatſoever, thro' friendſhip, favour, or influence, exerted by him in their behalf, contrary to the true intent and ſpirit of the oath hereunto annexed; and the ſaid Robert Lord Clive, doth hereby further covenant and agree, that he ſhall not, nor will, upon any account or pretence whatſoever, directly or indirectly, accept, take, or receive, nor knowingly, wittingly, or willingly ſuffer or permit to be accepted, taken or received, by any perſon or perſons for his uſe, or in truſt for him, his heirs, executors, and adminiſtrators, or for any other perſon or perſons whatever, out of perſonal friendſhip to them, or regard to his own intereſt, directly or indirectly, any jewels, effects, ſum or ſums of money, whether by bonds, bills, notes, obligations, or otherwiſe, or accept of, retain or keep, any fee, gratuity, or reward, in jewels, effects, money, obligations or promiſes, or aſſurances of money, in writing of any nature or other thing whatſoever, which has been heretofore depoſited for ſervices promiſed to be performed, or favours to be received, or which ſhall hereafter be depoſited, lent, received, or paid into his hands or cuſtody, or into the hands or cuſtody of any other perſon or perſons in truſt for him, nor knowingly permit or ſuffer any other perſon or perſons to receive, take, or accept of the ſame, or any part thereof, by his authority or influence, from any King, Prince, Vizir, Monſubdar, Nabob, Dewan, Fouzdar, Jemidar, or from any other perſon or perſons, natural-born ſubjects of the Eaſt Indies, China, Perſia or Mocha, of what degree, nomination, or quality ſoever, or from any ſervant, agent, or council of any King, Prince, Vizir, Monſubdar, Nabob, Dewan, Fouzdar,

Fouzdar, or Jemidar, exceeding the value or amount ſpecified in the covenants with the ſaid United Company; and the ſaid Robert Lord Clive doth further covenant and agree that no other emolument or advantage whatſoever (excepting as herein excepted) ſhall in any wiſe howſoever, directly or indirectly, ariſe or accrue to him, his heirs, executors, or adminiſtrators, or to any other perſon whatſoever, thro' favour or friendſhip, either from his office, or for or by reaſon or means of the influence or authority he may have as preſident and governor, nor will he the ſaid Robert Lord Clive receive or knowingly permit any other perſon to receive any fee, gratuity, or advantage, from the diſpoſal of any place, employment, or office, to any European, or any other perſon whatever, in or out of the Company's ſervice; and in order to a diſcovery to, and ſatisfaction for, any actings or doings of the ſaid Robert Lord Clive, or breach of any covenant, clauſe, article, or agreement, herein contained contrary to the true intent and meaning hereof; it is hereby agreed, that it ſhall and may be lawful to and for the ſaid United Company and their ſucceſſors, to exhibit or file any bill or bills of complaint of diſcovery in his Majeſty's Court of Chancery or Exchequer, at Weſtminſter, or by three or more of the Council at Fort William, for the time being, on behalf of the ſaid United Company, in the Honourable the Mayor's Court, for the town of Calcutta at Fort William aforeſaid, or by any other perſon or perſons whatſoever, againſt him the ſaid Robert Lord Clive, his executors, and adminiſtrators; whereunto the ſaid Robert Lord Clive doth hereby agree, that he will not demur nor plead in bar of the diſcovery or relief ſought by ſuch bill or bills that hereby he is, may, or ſhall become liable to any penalty or forfeiture, by force of any law or ſtatute, bond, covenant, agreement, or otherwiſe, howſoever, but ſhall make and put in a full and perfect anſwer and anſwers to all the parts thereof, and ſhall not, in ſuch anſwer or anſwers, inſiſt upon any penalty, forfeiture, law or ſtatute, bond, covenant, or agreement; or alledge any matter whatſoever, whereby to prevent, bar, or preclude the ſaid Company, or any other perſon or perſons, from the diſcovery or relief ſought, or to be ſought, by ſuch bill or bills as aforeſaid, and for the true, full, and faithful performance of every article, clauſe, promiſe, covenant, and agreement, herein contained, and the true intent and meaning thereof, on the part and behalf of the ſaid Robert Lord Clive; he the ſaid Robert Lord Clive doth hereby bind and oblige himſelf, his heirs, executors, and adminiſtrators, unto the ſaid United Company, and their ſucceſſors, in the penal ſum of £.150,000 of lawful money of Great Britain, to be recovered, in caſe the ſaid Robert Lord Clive ſhall act contrary to the true intent and meaning of theſe preſents; one-third part of the ſaid ſum of one hundred and fifty thouſand pounds ſterling to be paid, and payable unto ſuch perſon or perſons as ſhall ſue for the ſame, after information and full proof ſhall be made thereof in the court of Chancery, Exchequer, or the Mayor's court at Calcutta, or before the Court of Directors of the ſaid United Company and their ſucceſſors, or before the Council of Fort William aforeſaid, and the remaining two-third parts thereof, ſhall be paid to, and for the uſe of the ſaid United Company and their ſucceſſors. In witneſs whereof the preſident and council of Fort William, in behalf of the ſaid United Eaſt India Company, have hereunto ſet their hands and ſeal of the ſaid Company, on the one part, and the ſaid Robert Lord Clive has ſet his hand and ſeal on the other part, this firſt day of October, in the year of our Lord one thouſand ſeven hundred and ſixty-ſix.

CLIVE. L. S.

Signed, ſealed and delivered in Calcutta, the day and year above written (where no Stamp paper is to be had) in the preſence of us,

CLIVE.

H. Verelſt.
Randh. Marriott.
H. Watts.
Claud Ruſſell.
Tho. Rumbold.
Wm. Alderſey.
Tho. Kelſall.
Cha. Floyer.

Alexander Campbell.
Hen. Strachey.
Wm. Wynne.

UNITED E. INDIA COMPANY. L. S.

John Carnac.

No. 27.

And at the ſame time, he the ſaid Robert Lord Clive produced a certain affidavit, or oath, in writing annexed to the before-mentioned deed or writing, which is contained in the following words; (that is to ſay)

In the Honourable the Mayor's court, for the town of Calcutta, in Bengal.

I Robert Lord Clive, preſident and governor of Fort William, in the Kingdom of Bengal, in the Eaſt Indies, do voluntarily, of my own free will and accord, moſt ſolemnly and ſincerely ſwear, teſtify, and depoſe, in the preſence of Almighty God, that I will not from this time forward, during my continuance as preſident or governor of Fort William, directly or indirectly, carry on, uſe, or exerciſe, any trade or commerce in the way of a merchant, or otherwiſe traffick, adventure or trade, in any commodities whatſoever, at, to, in, or from, the Eaſt Indies, China, Perſia, or Mocha, or any part thereof, or elſewhere, between the Cape of Good Hope, and the Streights of Magellan, either on my own account, or in company with, or on account of, any other perſon or perſons, in any article of merchandize whatſoever (ſave and except for the benefit of the Engliſh Eaſt India Company, and except in ſuch goods and merchandizes as ſhall be remaining on hand and unſold, at the time I commenced preſident and governor of Fort William, and wherein I now have any ſhare or intereſt, which only I ſhall or may ſell, or diſpoſe of, or give commiſſions or directions for the ſelling the ſame) and further, ſave and except, and it is the true intent and meaning hereof, that nothing herein contained ſhall extend, or be conſtrued to extend, to prevent, preclude, or hinder me from purchaſing diamonds, or other precious ſtones, provided I do not diſpoſe of the ſame by way of barter or ſale here, or in any other part of the Eaſt Indies, or from ſending or remitting my eſtate and fortune to England by bills, or in any other ſhape whatſoever; and that I will not directly or indirectly, from henceforward, during my continuance as preſident or governor of Fort William, advance, lend, or place out, nor wittingly or willingly permit or ſuffer any other perſon or perſons in my name, or to my uſe, to advance, lend, or place out any ſum or ſums of money at any rate, premium, or intereſt exceeding 10 per cent. per annum, ſo that the leaſt intereſt, ſhare, portion, dividend, or any other profit, advantage, or emolument, whatſoever, ſhall in reſpect thereof exceeding the premium or intereſt of 10 per cent. per annum abovementioned, ariſe or acrue unto me, my heirs, executors, or adminiſtrators, or unto any other perſon or perſons whatſoever through friendſhip, favour, or influence, exerted by me in their behalf contrary to the true intent and ſpirit of this oath.

And I do moſt ſolemnly ſwear, that I will not upon any account or pretence whatever, directly or indirectly accept, take, or receive, nor knowingly, wittingly, or willingly, ſuffer or permit to be accepted, taken, or received, by any perſon or perſons in truſt for me, my heirs, executors, or adminiſtrators, or for any other perſon or perſons whatever, out of perſonal friendſhip to them, or regard to my own intereſt directly or indirectly, any jewels, effects, ſum or ſums of money, whether by bonds, bills, notes, obligations, or otherwiſe, or accept of, retain, or keep any fee, gratuity, or reward, in jewels, effects, money, or obligations, or promiſes, or aſſurances in money in writing of any nature, or other thing whatſoever, which has been heretofore depoſited for ſervices promiſed to be performed, or favours to be received, or which ſhall hereafter be depoſited, lent, received, or paid into my hands or cuſtody, or to any other perſons in truſt for me, nor knowingly permit or ſuffer any other perſon or perſons to receive, take, or accept of the ſame, or any part thereof, by my authority or influence, from any King, Prince, Vizir, Monſubdar, Nabob, Dewan, Fouzdar, Jemidar, or from any other perſon or perſons, natural born, Subjects of the Eaſt Indies, China, Perſia, or Mocha, of what degree, nomination, or quality ſoever, or from any ſervant, or agent, or council of any King, Prince, Vizir, Monſubdar, Nabob, Dewan, Fouzdar, or Jemidar, exceeding the value or amount ſpecified in our covenants with the ſaid United Company; the full intent and meaning of this oath being, and I do moſt ſolemnly ſwear, that my full and true intent and meaning is, that in conſideration of the ſum of one and one-eighth per cent. upon the revenues of Bengal, Bahar, and Orixa, (ſave and except the revenues of the lands of the ſaid United Company at Calcutta, Burdwan, Midnapore, and Chittagong) to be paid to me in monthly, quarterly, or yearly payments, during the time I ſhall continue to be preſident and governor of Fort William, and likewiſe in conſideration of my ſalary, ſtated allowances, and commiſſion upon the mint, coral, and upon freight goods, and 10 per cent. intereſt, or premium, upon any ſum or ſums of money I ſhall or may hereafter lend, advance, or place out at intereſt as before-mentioned; no other emolument or advantage whatſoever, ſhall in any wiſe howſoever, directly or indirectly, ariſe or acrue unto me, my heirs, executors, or adminiſtrators, or to any other perſon whatever, through favour or friendſhip from me, either from my office, or for, or by reaſon or means of the influence and authority I may have as preſident and governor of Fort William.

I further ſwear that I will not myſelf receive, or knowingly permit, any other perſon to receive any fee, gratuity or advantage from the diſpoſal of any place, employment, or office,

office, to any European, or an other perſon whatever, in or out of the Company's ſervice; and that I will not in any manner break through, or act in any reſpect during the time I ſhall continue to be preſident and governor of Fort William, contrary to any article, covenant, clauſe, promiſe, and agreement contained in, or the true intent and meaning of a certain indenture, bearing date this firſt day of October, one thouſand ſeven hundred and ſixty-ſix, and made, or mentioned to be made, between the ſaid United Company of the one part, and me, Robert Lord Clive on the other part; but that I truly and faithfully perform the ſame:

Sworn in open court at Fort William in Bengal, the firſt day of October, in the ſixth year of the reign of King George the Third.

So help me God.

CLIVE.

John Holme Regiſter.

Whereupon the ſaid deed, or writing, was publickly, audibly, and diſtinctly read over in the ſaid court, and immediately afterwards the ſaid affidavit, or oath in writing, was alſo publickly, audibly, and diſtinctly read over in the ſaid Court, and then, and there duly taken, and ſworn to by him the ſaid Robert Lord Clive.

I John Holme regiſter of the Honourable the Mayor's Court at Calcutta, at Fort William, in Bengal, in the Eaſt Indies, do hereby certify and atteſt that the aforegoing writing is a true copy of the proceedings of the ſaid Court, holden on Wedneſday the 1ſt day of October, in the year of our Lord one thouſand ſeven hundred and ſixty-ſix, to ſee the Right Honourable Robert Lord Clive, preſident or governor of Fort William in Bengal, aforeſaid take an oath, or make an affidavit in the ſaid court, and execute a deed, or covenant, in a large penalty, which are expected and intended to be taken, or ſworn to and renewed, or executed by all future governors, or preſidents of Fort William in Bengal, aforeſaid, and alſo of the ſaid deed and oath, or affidavit.

In faith and teſtimony whereof, I have hereunto ſet my hand, (and cauſed the ſeal of the ſaid court to be put and affixed) this twentieth day of October, in the year of our Lord, one thouſand ſeven hundred and ſixty-ſix.

L. S.

John Holme Regiſter.

No. 28.

At a ſelect Committee, the 16th January 1767, Preſent,
The Right Honourable Kord Clive, preſident.——Harry Verelſt, Eſquire.——Brigadier General Carnac.——Francis Sykes, Eſquire.

The Right Honourable the preſident delivers in the following letter.

To Harry Verelſt, Eſquire, &c. members of the ſelect committee.

Gentlemen,

YOU are not unacquainted with the ſolicitations I have had the honour to receive from the Court of Directors, for my continuance in this government another year, nor with the very ſevere fit of ſickneſs which obliged me to inform them, by the Cruttenden, that I had no proſpect of recovering health, or even of preſerving life, but by an immediate embarkation for my native country. The reſolution to leave Bengal, which the judgement of my phyſician declares is ſtill abſolutely neceſſary I ſhould maintain, would give me great concern, were I not fully convinced that the country remains in perfect tranquility, that the proſperity of the Company's affairs here is fixt upon a ſolid permanent baſis; and that the gentlemen, to whoſe conduct they are entruſted, (I mean particularly the members of the ſelect committee), will zealouſly unite to ſupport that plan of government, which, by means of their unwearied aſſiſtance, I have had the honour to eſtabliſh. I cannot omit this opportunity to expreſs the ſatisfaction I feel in the reflection that I am ſucceeded in the high and important office of governor by Mr. Verelſt; my knowledge of him is not from the information of others, but from my own obſervation and experience; and I am perſuaded his utmoſt endeavours will be uſed to prove himſelf in every reſpect, worthy the truſt repoſed in him.

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APPENDIX, No. 28.

The Court of Directors, in their letter by the Mercury, ſeem to have left the continuance or the aboliſhing of the ſelect committee to my determination, together with the forming ſuch farther regulations as I may judge moſt for the Intereſt of the Company after my departure; but as I would not exert a power which you may entertain a doubt of my being properly authoriſed to aſſume, I requeſt you will take into conſideration the paragraphs relating thereto, and impartially declare your ſenſe of the intentions of the Court of Directors on this head. If you are of opinion ſuch authority is lodged with me, the following are the regulations which I propoſe to eſtabliſh.

The expediency of the meaſure being ſelf-evident, I do not heſitate to pronounce that the ſelect committee muſt be continued; and I hope you will be convinced that, in the nomination of the members I have not been guided by friendſhip or partiality, but by the real merit and abilities of individuals; they are to ſtand as follows,

Harry Verelſt Eſquire, preſident.——John Cartier, Eſquire.——Colonel Richard Smith. ——Francis Sykes,——and Richard Becher, Eſquires.

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But as Mr. Becher cannot be expected to arrive in Bengal before the month of July o Auguſt, as the preſent ſituation of the Company's affairs require that a ſelect committee ſhould be continued without receſs or prorogation, and as Colonel Smith and Mr. Sykes muſt frequently be abſent on the duties of their reſpective appointments, ſo that only Meſſrs. Verelſt and Cartier will remain at the preſidency, I nominate Claud Ruſſell, Eſquire, in whoſe abilities, zeal for the ſervice, and integrity, I have the greateſt confidence to fill Mr. Becher's ſeat in the committee until his arrival, Alexander Campbell, Eſquire, to have a voice in the abſence of Mr. Sykes, or of any other member. This laſt nomination I think due to a member of the board acting as our ſecretary, who has long acted as ſuch at our particular deſire, and whoſe knowledge of political affairs, neceſſarily acquired in that ſtation, muſt, upon many occaſions, prove very uſeful to the committee.

With reſpect to the regulations of the committee, I have only to add, that Mr. Verelſt, the governor, ſhall have power, upon ſuch occaſions as he ſhall judge neceſſary, to recall to the preſidency, and to their ſeats, any of the abſent members. If any objection be urged to the continuation of Mr. Sykes, I anſwer, that his ſituation of reſident at the Durbar, the perfect knowledge he has acquired of the revenues, and his extreme attention, fidelity, and ſkill, in the collections, make it requiſite for the publick ſervice that he ſhould remain, though abſent, a member of the committee.

Perſonal merit will not effectually prevail, unleſs it receives the ſanction of miniſterial importance; and this committee being juſtly conſidered as the cabinet council, wherein the moſt material political affairs are propoſed, digeſted, and determined upon, it follows that the reſident at the Durbar, ſhould be honoured with a ſeat and a vote, when publick affairs require his preſence in Calcutta.

Juſtice to M. R. Cawn, the Naib Dewan, calls upon me to recommend him in the ſtrongeſt terms to the protection of this committee; his diligence, diſintereſtedneſs, and abilities, exceed thoſe of any other Muſſulman I have yet ſeen: to him chiefly may be attributed the perfect knowledge we have acquired of the revenues of Bengal and Bahar, and that the collections are encreaſed beyond what they ever before produced, without oppreſſing the inhabitants. Mr. Sykes, with whom he has co-operated with ſo much zeal for the publick good, will, I am ſure, juſtify my recommendation, and confeſs that his merit and ſervices intitle him juſtly to our regard.

It will not, I preſume, be improper in this place to obſerve, that you ought not to be very deſirous of encreaſing the revenues, eſpecially where it can only be effected by oppreſſing the landholders and tenants; ſo long as the country remains in peace, the collections will exceed the demands. If you encreaſe the former, a large ſum of money will either lay dead in the treaſury, or be ſent out of the country, and much inconvenience ariſe in the ſpace of a few years. Every nation trading to the Eaſt Indies have uſually imported ſilver for a return in commodities. The acquiſition of the Dewannee has rendered this mode of traffick no longer neceſſary for the Engliſh Company. Our inveſtments may be furniſhed, our expences, civil and military, paid, and a large quantity of bullion be annually ſent to China, though we import not a ſingle dollar; an increaſe of revenue therefore, unleſs you can in proportion increaſe your inveſtments, can anſwer no good purpoſe, but may in the end prove extremely pernicious, inaſmuch as it may drain Bengal of its ſilver, and you will undoubtedly conſider that the exportation of ſilver beyond the quantity imported is an evil, which though ſlow, and perhaps remote in its conſequences, will nevertheleſs be fatal to the India Company. This point therefore, I leave to your conſtant vigilance and deliberation.

To what I have urged in general upon the ſubject of regulations, I beg leave to add a few words in relation to one particular point. All the Company's ſervants at the Aurungs, all thoſe at the out factories, except ſuch as are fixt at the ſubordinates, and are neceſſarily employed in the ſilk buſineſs, all free merchants, muſt be recalled, and their place of reſidence confined to Calcutta; orders for this purpoſe have already been iſſued, and the time for their being obeyed is limited; herein no conſideration whatſoever, ſcarcely humanity itſelf,

except

except in any very extraordinary inſtance, ſhould tempt you to relax; for be aſſured until theſe regulations take place, the company cannot be properly ſaid to enjoy their juſt rights and privileges, nor the natives to be maſters of their own property.

We have received orders from the court of directors to aboliſh the ſalt trade; theſe orders muſt be punctually obeyed. But as I am of opinion that the trade upon its preſent footing is rather beneficial than injurious to the inhabitants of the country, and that a continuation of this indulgence, or ſome other equivalent, is become abſolutely neceſſary, and would be an honourable incitement to diligence and zeal in the company's ſervice, I flatter myſelf the court of directors may be induced to ſettle ſome plan that will prove agreeable to your wiſhes.

(Signed) CLIVE.

The ſelect committee obſerving, with the utmoſt concern, the effects of this climate upon his lordſhip's conſtitution, and the impoſſibility of his remaining longer in the country without imminent danger of his life.

Agreed, that we take into conſideration the powers delegated by the honourable court of directors to his lordſhip, as far as they may relate to the continuing, aboliſhing, or regulating, the ſelect committee at his departure.

Accordingly the following Paragraphs of the honourable company's inſtructions to the preſident and council, under date the 17th May 1766, were read.—" The powers of the " committee are to remain in full force during Lord Clive's continuance in Bengal, but " the committee ſhall not be continued after his departure, unleſs he ſhall judge it for " the intereſt and benefit of the company;" and farther, that, " as in the courſe of the " important affairs which now come under cognizance of the committee, many unfore- " ſeen accidents may ariſe,—Lord Clive ſhall therefore have permiſſion, on his depar- " ture from Bengal, to make ſuch regulations in the powers of the committee as he ſhall " judge moſt for the intereſt of the company."

It appearing to the committee from the expreſs terms and meaning of the above paragraphs, that the honourable court of directors have veſted Lord Clive with full authority either to aboliſh the ſelect committee entirely, or at his departure to continue it under ſuch regulations as he may think moſt conducive to the ſervice:

It alſo appearing to them of the laſt importance to the honourable company's affairs, that the public buſineſs ſhould be conducted by the council and the committee, in the manner ſpecified in our proceedings the 21ſt December 1767:

And it being likewiſe the unanimous opinion of this committee, that his Lordſhip has made a juſt and proper ſelection of the members who are to compoſe the future committee:

Reſolved, that after Lord Clive's and General Carnac's departure, the ſelect committee ſhall conſiſt of five members, agreeably to the honourable company's orders, contained in paragraph 39 of the above-mentioned letter, and that the members ſhall be the following gentlemen, to ſtand in the order in which they are mentioned, viz.

Harry Verelſt Eſquire, Preſident.—John Cartier.—Colonel Richard Smith.—Francis Sykes Eſq;—and Richard Becher Eſq.

Reſolved accordingly, that Mr. Cartier ſhall be immediately called down from Dacca, to take his ſeat at the board, on the departure of Lord Clive and General Carnac.

Reſolved alſo, for the reaſons aſſigned in his Lordſhip's letter, that Claud Ruſſell Eſquire, ſhall fill Mr. Becher's ſeat in committee, until that gentleman's arrival; and that Alexander Campbell Eſquire, ſhall have a voice in committee in the abſence of Mr. Sykes, or of any other member.

Theſe appointments, as they are made without friendſhip or partiality to individuals, we doubt not, will meet with the approbation of our honourable employers, and fully anſwer the ſentiments which we entertain of the zeal and abilities of the ſeveral gentlemen to promote the good of the ſervice, and welfare of the publick.

And laſtly, that the governor ſhall have power upon ſuch occaſions as he may judge neceſſary, to recall to the preſidency, and to their ſeats, any of the abſent members of the committee.

It being of the utmoſt importance to the Company's affairs, that men of experience, of abilities, and of integrity, ſhould alone be admitted to ſeats in the council; and the committee obſerving with the deepeſt regret the unfitneſs of ſome, and the youth of others, who ſtand next in ſucceſſion, it is hereby reſolved, that no vacancies which may ariſe at the council board, ſhall be filled up, until the further pleaſure of the court of directors be known.

" The honourable court of directors having, in their letter to the ſelect committee, abſo- " lutely prohibited the inland trade in ſalt, beetle-nut, and tobacco, in any ſhape, and " upon any plan whatſoever,

" Reſolved, that the ſociety of trade ſhall be aboliſhed, and the inland trade totally relin- " quiſhed, on the 1ſt Day of September next; but that we fully expreſs our Sentiments " in our next advices to the company, reſpecting the advantages which would reſult to

"the ſervice, and to the country, from the continuance of this trade under the preſent "reſtrictions."

The right honourable the preſident having, conformably to his reſtrictive oath, relinquiſhed the 5 ſhares to which he is entitled in the capital ſtock of the ſociety of trade, as well as every other commercial benefit and advantage,

Reſolved, that we aſſign to his Lordſhip, as an equivalent for the ſame, a commiſſion of one 1-8th upon the revenues of Bengal and Bahar, payment to commence from the 1ſt Day of September laſt, and to continue until the 1ſt Day of September enſuing; and as Mr. Verelſt will have charge of the government for ſeveral months after his Lordſhip's departure, without any eſtabliſhed fund for maintaining the expence and dignity of his ſtation,

Reſolved, that Mr. Verelſt ſhall, in like manner, draw the commiſſion of one 1-8th upon the revenues of Bengal and Bahar, until the month of September, after he ſhall have reſigned the government.

(Signed) Clive,—H. Verelſt,—John Carnac,—Francis Sykes.

No. 29.

Mayor's court at Calcutta at Fort William, in Bengal.

AT a court held on Tueſday the ſeventeenth Day of February, in the ſeventh Year of the reign of our Sovereign Lord George the third, by the grace of God, of Great Britain, France, and Ireland, King, defender of the faith, and ſo forth. And in the Year of our Lord, one thouſand ſeven hundred and ſixty-ſeven.

Preſent, Thomas Woodward Eſquire, Mayor.—Mr. Cornelius Goodwin,—Mr. David Killican,—Mr. Matthew Miller,—Mr. Thomas French,—Mr. Geeorge Lear,—Mr. Joſeph Jekyll,—Mr. William Bolts,—Mr. John Reed, Aldermen.

This being the day appointed for the honourable Harry Verelſt Eſquire, who now is governor or preſident of Fort William in Bengal, aforeſaid, to take an oath, or make an affidavit in the ſaid court, and execute a deed or covenant, in a large penalty, which are expected and intended to be taken or ſworn to, and renewed or executed by all future governors or preſidents of Fort William in Bengal, aforeſaid.

The ſaid honourable Harry Verelſt, Eſquire, appeared in the ſaid court, attended by Colonel Richard Smith, Claud Ruſſell, William Alderſey, Thomas Kelſall, Charles Floyer, and Alexander Campbell, Eſquires, and other covenanted ſervants of the honourable company of merchants of England, trading to the Eaſt Indies, and other principal inhabitants of Calcutta aforeſaid, and then and there produced a certain deed or writing, which is contained in the following words, (that is to ſay),

THIS indenture made the ſeventeenth day of February, in the ſeventh year of the reign of our Sovereign Lord George the Third, by the grace of God, of Great Britain, France, and Ireland, King, Defender of the faith, &c. and in the year of our Lord, one thouſand ſeven hundred and ſixty-ſeven,

Between the United Company of merchants of England, trading to the Eaſt Indies, on the one part, and Harry Verelſt Eſquire, preſident and governor of Fort William, in the Kingdom of Bengal, on the other, witneſſeth, That, in conſideration of the ſaid Harry Verelſt's being preſident and governor of Fort William, and in conſideration of the ſeveral ſum and ſums of money to be received by him the ſaid Harry Verelſt in manner following; (that is to ſay, the ſum of one and 1-8th per cent. upon the revenues of Bengal, Bahar, and Orixa,) ſave and except the revenues of the lands of the ſaid United Company at Calcutta, Burdwan, Midnapore, and Chittagong,) to be paid unto him in monthly, quarterly, or yearly payments, during the time he ſhall continue to be preſident and governor of Fort William aforeſaid, and alſo in conſideration of his ſalary, ſtated allowances, and commiſſion upon the mint, coral, and upon freight goods, the ſaid Harry Verelſt doth hereby for himſelf, his heirs, executors, and adminiſtrators, covenant, promiſe, and agree to, and with the ſaid United Company, and their ſucceſſors, that the ſaid Harry Verelſt, during the time he ſhall continue to be preſident and governor of Fort William aforeſaid, ſhall not directly, nor indirectly, upon any pretence or pretext whatſoever, carry on, uſe, or exerciſe any trade or commerce in the way of a merchant, or otherwiſe traffic, adventure, or trade in any commodities whatſoever at, to, in, or from the Eaſt Indies, China, Perſia, or Mocho, or in any part thereof, or elſewhere, between the Cape of Good Hope and the Streights of Magellan (either on his own account, or in company with, or for, or on account of any other perſon or perſons, in any article of merchandize whatſoever) ſave and except for the benefit of the Engliſh Eaſt India Company, and except in ſuch goods, concerns, and merchandize, as ſhall be commenced remaining in hand, and unſold, at the time he the ſaid Harry Verelſt commenced preſident and governor of Fort William, and wherein he now hath any ſhare or intereſt, which only he ſhall or may ſell, barter, or diſpoſe of, or

or give commiſſions or directions for ſelling bartering, or diſpoſing of the ſame, for the concluſion of the ſaid concerns. And further ſave and except, and it is the true intent and meaning hereof, that nothing herein contained ſhall extend, or be conſtrued to extend, to prevent, preclude, or hinder him the ſaid Harry Verelſt from purchaſing diamonds, or other precious ſtones (provided he does not diſpoſe of the ſame by way of barter or ſale here, or in any other part of the Eaſt Indies, or from ſending or remitting his eſtate and fortune to England by bills, or in any other ſhape whatſoever) nor barter, ſell, or exchange any kind of goods, wares, or merchandize, nor accept from, nor give to any perſon or perſons commiſſions for managing or tranſacting buſineſs or affairs of merchandize (except as before is excepted): and the ſaid Harry Verelſt doth hereby further covenant, promiſe, and agree to, and with the ſaid United Company, and their ſucceſſors, that the ſaid Harry Verelſt ſhall not, nor will himſelf, nor ſhall wittingly or willingly permit or ſuffer any other perſon in his name, or to his uſe, to advance, lend or place out any ſum or ſums of money at a greater rate, premium, or intereſt, than 12 per cent. per annum; ſo that the leaſt intereſt, ſhare, portion, or dividend, or any other profit, advantage, or emolument, whatſoever, ſhall in reſpect thereof, exceeding the ſaid premium, or intereſt of 12 per cent. per annum, as aforeſaid, ariſe or acrue unto him the ſaid Harry Verelſt, his heirs, executors, or adminiſtrators, contrary to the true intent and ſpirit of the oath hereunto annexed. And the ſaid Harry Verelſt doth hereby further covenant and agree, that he ſhall not, nor will, upon any account or pretence whatſoever, directly or indirectly, accept, take, or receive, nor knowingly, wittingly, or willingly ſuffer or permit to be accepted, taken, or received, by any perſon or perſons for his uſe, or in truſt for him, his heirs, executors, and adminiſtrators, or for any other perſon or perſons whatſoever, out of perſonal friendſhip to them, or regard to his own intereſt, directly or indirectly, any jewels, effects, ſum or ſums of money, whether by bonds, bills, notes obligations, or promiſes of aſſurances of money in writing of any nature or thing whatſoever, which has been heretofore depoſited for ſervices promiſed to be performed, or favours to be received, or which ſhall hereafter be depoſited, lent, received, or paid into his hands or cuſtody, or into the hands or cuſtody of any other perſon or perſons in truſt for him, nor knowingly permit or ſuffer any other perſon or perſons to receive, take, or accept of the ſame, or any part thereof, by his authority or influence from any King, Prince, Vizier, Monſubdar, Nabob, Dewan, Fouzdar, Jemidar, or from any other perſon or perſons, natural-born ſubjects of the Eaſt Indies, China, Perſia, or Mocho, of what degree, nomination, or quality ſoever, or from any ſervant, agent, or council of any King, Prince, Vizier, Monſubdar, Nabob, Dewan, Fouzdar, or Jemidar, exceeding the value or amount ſpecified in the covenants with the ſaid United Company; and the ſaid Harry Verelſt doth further covenant and agree that no other emolument or advantage whatſoever (excepting as herein excepted) ſhall in any wiſe howſoever, directly or indirectly, ariſe or acrue to him, his heirs, executors, or adminiſtrators, nor will he the ſaid Harry Verelſt, receive or knowingly permit any other perſon to receive any fee, gratuity, or advantage, from the diſpoſal of any place, employment, or office, to any European, or any other perſon whatever, in or out of the Company's ſervice; except what has been or ſhall be eſtabliſhed or approved of by the Honourable the Court of Directors, or by the preſident and Council for the time being. And in order to a diſcovery to, and ſatisfaction for, any actings or doings of the ſaid Harry Verelſt's or breach of any covenant, clauſe, article, or agreement herein contained contrary to the true intent and meaning hereof; it is hereby agreed, that it ſhall and may be lawful to and for the ſaid United Company and their ſucceſſors, to exhibit or file any bill or bills of complaint of diſcovery in his Majeſty's Court of Chancery or Exchequer, at Weſtminſter, or by three or more of the Council at Fort William, for the time being, on behalf of the ſaid United Company, in the Honourable the Mayor's Court, for the town of Calcutta at Fort William aforeſaid, or by any other perſon or perſons whatſoever, againſt him the ſaid Harry Verelſt, his executors, and adminiſtrators, whereunto the ſaid Harry Verelſt doth hereby agree, that he will not demur nor plead in bar of the diſcovery or relief ſought by ſuch bill or bills that hereby he is, may, or ſhall become liable to any penalty or forfeiture, by force of any law or ſtatute, bond, covenant, agreement, or otherwiſe, howſoever, but ſhall make and put in a full and perfect anſwer and anſwers to all the parts thereof, and ſhall not, in ſuch anſwer or anſwers, inſiſt upon any penalty, forfeiture, law or ſtatute, bond, covenant, or agreement; or alledge any matter whatſoever, whereby to prevent, bar, or preclude the ſaid Company, or any other perſon or perſons, from the diſcovery or relief ſought, or to be ſought, by ſuch bill or bills as aforeſaid, and for the true, full, and faithful performance of every article, clauſe, promiſe, covenant, and agreement, herein contained, and the true intent and meaning thereof, on the part and behalf of the ſaid Harry Verelſt he the ſaid Harry Verelſt doth hereby bind and oblige himſelf, his heirs, executors, and adminiſtrators, unto the ſaid United Company, and their ſucceſſors, in the penal ſum of one hundred and fifty thouſand pounds of lawful money of Great Britain, to be recovered, in caſe the ſaid Harry Verelſt ſhall act contrary to the true intent and meaning of theſe preſents; one-third part of the ſaid ſum of one hundred and fifty thouſand pounds ſterling to be paid, and be payable, to ſuch perſon or perſons as ſhall ſue for the ſame, after information and full proof ſhall be made

thereof

thereof in the court of Chancery, Exchequer, or the Mayor's court at Calcutta, or before the Court of Directors of the ſaid United Company and their ſucceſſors, or before the Council of Fort William aforeſaid, and the remaining two-third parts thereof, ſhall be paid to, and for the uſe of the ſaid United Company and their ſucceſſors.

In witneſs whereof, the preſident and council of Fort William, in behalf of the ſaid United Eaſt India Company, have hereunto ſet their hands and the ſeal of the ſaid Company, on the one part, and the ſaid Harry Verelſt has ſet his hand and ſeal, on the other part, this ſeventeenth day of February, in the year of our Lord one thouſand ſeven hundred and ſixty-ſeven. Provided always, and it is hereby underſtood and provided, That if any orders or directions ſhould arrive from the Honourable the Court of Directors relative to any appointments, for the ſupport, maintenance, and emoluments of the preſident and governor of Fort William, which the ſaid preſident may prefer to the conſiderations ſpecified in this Indenture, and the oath annexed; that then, and in this caſe, the above indenture, and the oath annexed, ſhall be void and of no effect.

H. Verelſt. L. S.

Signed, ſealed and delivered in Calcutta, the day and year above written (where no Stamp paper is to be had) in the preſence of us,

Simeon Droz.
Wm. Wynne.
Gerd. Guſt. Ducarel.

ENGLISH EAST INDIA COMPANY. L. S.

H. Verelſt.
Rich. Smith.
Claud. Ruſſell.
Wm. Alderſey.
Tho. Kelſall.
Charles Floyer.
Alex. Campbell.

At which time it was declared by the ſaid Harry Verelſt, on his part, and the preſident and council then preſent, on the behalf of the Honourable Eaſt India Company, that tho' no time is mentioned in the ſaid indenture for filing a bill of diſcovery, or commencing any other proſecution againſt the ſaid Harry Verelſt for breach of any of the covenants therein contained, yet it is intended and underſtood, and hereby declared and agreed by the ſaid preſident and council, and it is the true intent and meaning of the ſaid deed, that no ſuch bill ſhall be filed, or proſecution commenced, againſt the ſaid Harry Verelſt, for the purpoſes aforeſaid, unleſs the ſame ſhall be filed, or commenced within three years next after the ſaid Harry Verelſt ſhall reſign or quit the preſidency of Fort William in Bengal aforeſaid. And at the ſaid time, he the ſaid Harry Verelſt produced a certain affidavit or oath, in writing, annexed to the before-mentioned deed or writing, which is contained in the following words; (that is to ſay,)

" I Harry Verelſt, preſident and governor of Fort William, in the kingdom of Bengal in " the Eaſt Indies, do voluntary of my own free-will and accord, moſt ſolemnly and ſincere- " ly ſwear, teſtify, and depoſe, in the preſence of Almighty God, that I will not, from this " time forward, during my continuance as preſident or governor of Fort William, directly " or indirectly, carry on, uſe, or exerciſe, any trade or commerce, in the way of a mer- " chant, or otherwiſe traffic, adventure, or trade in any commodities whatſoever, at, to, in, " or from the Eaſt Indies, China, Perſia, or Mocho, or in any part thereof, or elſewhere, " between the Cape of Good Hope and the ſtreights of Magellan, either on my own account, " or in company with, or on account of any other perſon or perſons, in any article of mer- " chandize whatſoever, ſave and except for the benefit of the Engliſh Eaſt India Company, " and except in ſuch goods, concerns, and merchandizes, as ſhall be remaining in hand and " unſold at the time I commenced preſident and governor of Fort William, and wherein I " now have any ſhare or intereſt, which only I ſhall or may ſell, barter, or diſpoſe of, or " give commiſſions or directions for the ſelling, bartering, or diſpoſing of the ſame for the " concluſion of the ſaid concerns. And further, ſave and except, and it is the true intent " and meaning hereof, that nothing herein contained ſhall extend, or be conſtrued to extend, " to prevent, preclude, or hinder me from purchaſing diamonds, or other precious ſtones, " provided I do not diſpoſe of the ſame by way of barter or ſale here or in any other part of " the Eaſt Indies, or from ſending or remitting my eſtate and fortune to England by bills, " or in any other ſhape whatſoever: and that I will not directly or indirectly from hence- " forward, during my continuance as preſident or governor of Fort William, advance, lend, " or place out, nor wittingly or willingly permit or ſuffer any other perſon or perſons, in " my name, or to my uſes, to advance, lend, or place out, any ſum or ſums of money, at

" any

" any rate, premium, or intereſt, exceeding twelve per cent. per annum, ſo that the leaſt " intereſt, ſhare, portion, dividend, or any other profit, advantage, or emolument whatſo- " ever, ſhall, in reſpect thereof, exceeding the premium or intereſt of twelve per cent. per " annum above mentioned, ariſe or accrue unto me, my heirs, executors, or adminiſtrators, " contrary to the true intent and ſpirit of this oath: and I do moſt ſolemnly ſwear, that I " will not, upon any account or pretence whatever, directly or indirectly, accept, take, or " receive, nor knowingly, wittingly, or willingly ſuffer or permit to be accepted, taken, or " received, by any perſon or perſons in truſt for me, my heirs, executors, or adminiſtrators, " or for any other perſon or perſons whatever, out of perſonal friendſhip to them or regard " to my own intereſt, directly or indirectly, any jewels, effects, ſum or ſums of money, " whether by bonds, bills, notes, obligations or promiſes, or aſſurances of money in writing " of any nature, or other thing whatſoever, which has been heretofore depoſited for ſervices " promiſed to be performed, or favours to be received, or which ſhall hereafter be depoſited, " lent, received, or paid into my hands or cuſtody, or to any other perſons in truſt for me; " nor knowingly permit or ſuffer any other perſon or perſons to receive, take, or accept of " the ſame or any part thereof, by my authority or influence, from any King, Prince, Vi- " zier, Monſubdar, Nabob, Dewan, Fouzdar, Jemidar, or from any other perſon or per- " ſons, natural-born ſubjects of the Eaſt Indies, China, Perſia, or Mocho, of what degree, " nomination, or quality ſoever, or from any ſervant, agent, or council, of any King, " Prince, Vizier, Monſubdar, Nabob, Dewan, Fouzdar, or Jemidar, exceeding the value " or amount ſpecified in our covenants with the ſaid United Company: The full intent and " meaning of this oath being, and I do moſt ſolemnly ſwear, that my full and true intent " and meaning is, that in conſideration of the ſum of one and one-eighth per cent. upon " the revenues of Bengal, Bahar, and Orixa (ſave and except the revenues of the lands of " the ſaid United Company at Calcutta, Burdwan, Midnapore, and Chittagong) to be paid " to me in monthly, quarterly, or yearly payments, during the time I ſhall continue to be " preſident and governor of Fort William: and likewiſe in conſideration of my ſalary, ſtated " allowance, and commiſſion upon the mint, coral, and upon freight goods, and twelve per " cent. intereſt or premium upon any ſum or ſums of money I ſhall or may hereafter lend, " advance, or place out at intereſt as before mentioned, no other emolument or advantage " whatſoever ſhall, in any wiſe howſoever, directly or indirectly, ariſe or accrue unto me, " my heirs, executors, or adminiſtrators, during the time I remain preſident and governor " of Fort William, without the conſent and approbation of the Honourable the Court of " Directors, or the preſident and council for the time being. I further ſwear, that I will " not myſelf receive, or knowingly permit any other perſon to receive, any fee, gratuity, " or advantage, from the diſpoſal of any place, employment, or office, to any European, " or any other perſon whatever, in or out of the Company's ſervice, except what has been or " ſhall be eſtabliſhed or approved of by the Honourable the Court of Directors, or by the " preſident and council for the time being; and that I will not in any manner break through " or act in any reſpect, during the time I ſhall continue to be preſident and governor of Fort " William, contrary to any article, covenant, clauſe, promiſe, and agreement contained in, " or the true intent and meaning of, a certain indenture bearing date this ſeventeenth day of " February, one thouſand ſeven hundred and ſixty-ſeven, and made or mentioned to be " made between the ſaid United Company of the one part, and me Harry Verelſt on the " other part; but that I will truly and faithfully perform the ſame. Provided always, and " it is hereby underſtood and provided, That if any orders or directions ſhould arrive " from the Honourable the Court of Directors relative to any appointments, for the ſupport, " maintenance, and emoluments of the preſident and governor of Fort William, which the " ſaid preſident may prefer to the conſiderations ſpecified in this oath; that then, and " in this caſe, the above oath and indenture, ſhall be void and of no effect.

So help me God.

H. Verelſt."

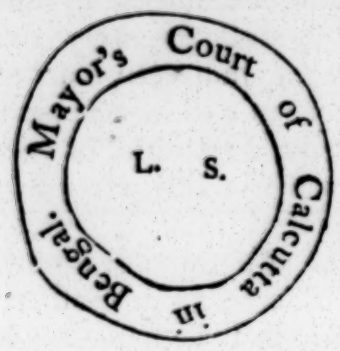
Sworn in court this ſeventeenth day of February in the year of our Lord, one thouſand ſeven hundred and ſixty-ſeven.

John Holme, Regiſter.

Whereupon the ſaid deed or writing was publickly, audibly, and diſtinctly read over in the ſaid court; and immediately afterwards the ſaid affidavit or oath, in writing, was alſo publickly, audibly, and diſtinctly read over in the ſaid court, and then and there duly taken and ſworn to by him the ſaid Harry Verelſt.

I John Holme, Regiſter of the Honourable the Mayor's court at Calcutta at Fort William in Bengal, in the Eaſt Indies, do hereby certify and atteſt, That the aforegoing writing is a true copy of the proceedings of the ſaid court, holden on Tueſday the ſeventeenth day of February, in the year of our Lord one thouſand ſeven hundred and ſixty-ſeven, to ſee the Honourable Harry Verelſt, Eſquire, preſident or governor of Fort William in Bengal aforeſaid, take an oath, or make an affidavit in the ſaid court, and execute a deed or covenant in

a large penalty, which are expected and intended to be taken or ſworn to, and renewed or executed by all future governors or preſidents of Fort William in Bengal, aforeſaid, and alſo of the ſaid deed and oath or affidavit.



In faith and teſtimony whereof, I have hereunto ſet my hand, and cauſed the ſeal of the ſaid court to be hereunto put and affixed, this twenty-third day of March, in the year of our Lord one thouſand ſeven hundred and ſixty-ſeven.

John Holme, Regiſter.

No. 30.

Extract of the Company's general letter to Bengal, dated 20th November, 1767.

88. WE have taken your plan for conducting the ſalt trade, as contained in your proceedings of the 8th September, 1766, into our moſt ſerious conſideration, and having reviſed all that we and you have wrote on the ſubject of the inland trade in general, and of ſalt in particular, we are the more convinced of the abſolute neceſſity of excluding all perſons whatſoever, excepting the natives only, from being concerned therein, and we accordingly hereby ratify and confirm the orders we gave in our letters of 19th February, and 17th May, 1766, that no Company's ſervant, free merchant, or any European, ſhall in any mode or ſhape whatſoever, either by themſelves or agents, directly or indirectly, trade in, or be concerned in carrying on an inland trade, in ſalt, beetle-nut, tobacco, or in any other articles, produced and conſumed in the country, and ſuch trade is hereby aboliſhed and put a final end to, agreeable to our beforementioned orders: any further, if any of the beforementioned perſons ſhall, directly or indirectly, carry on, or be concerned in, ſuch inland trade, or in farming the callaries, or making ſalt; if a Company's ſervant he is to be immediately diſmiſſed the Company's ſervice, and from all others the Company's protection is to be forthwith withdrawn.

89. Having thus prohibited our ſervants from being concerned in the inland trade, the allowance of one one-eight per cent. commiſſion on the Dewanny revenues, ſettled by you on the governor, for relinquiſhing all ſhare in the ſalt trade, is abſolutely to determine and ceaſe upon the 1ſt day of September, 1767.

90. Paſt experience has ſo impreſſed us with the idea of the neceſſity of confining our ſervants and Europeans reſiding under our protection, within the ancient limits of our export and import trade, that we look on every innovation in the inland trade as an intruſion on the natural right of the natives of the country, who now more particularly claim our protection; and we eſteem it as much our duty to maintain this barrier between the two commercial rights, as to defend the provinces from foreign invaſions.

91. Our principal object being the eaſe and convenience of the natives, we have conſidered in what manner the important trade in ſalt can be carried on, ſo as to ſupply the whole country with this material neceſſary of life, on the eaſieſt terms, and the leaſt liable to oppreſſion.

92. For this purpoſe we direct, that the ſalt trade be laid open to the natives in general, under the following regulations; viz. That all the callaries or ſalt pans within the Company's juriſdiction, in the Calcutta Pergunnahs, and the Company's lands, and the provinces of Burdwan, Midnapore, and Chittagong, be put up to public ſale, at their reſpective capitals, and ſold to the beſt bidder, five callaries in each lot, and that no one perſon be allowed to take more than thirty lots, which we judge will enable him to make about 45000, or 50,000 buzar maunds of ſalt in the year; and that two months notice be given all over the country before the ſale begins, and all Europeans are hereby expreſly prohibited from being bidders at ſuch ſales, or holding any of the ſalt works in their hands, either directly, or indirectly.

93. If there are any callaries under the juriſdiction of the Nabob's government, the ſame method is to be recommended to the adminiſtration at Moorſhedabad.

94. It is repreſented to us, that the ſalt made in every part of the country, except what is neceſſary for the conſumption of the diſtricts where it is produced, ſhould be carried to, and landed at, Rajah Barrey and a creek, or ſmall river, oppoſite to Barnagore, and the people of the country to make their purchaſes there, and pay a duty on all ſalt carried from thence, at ſuch rate as will, upon the neareſt eſtimation you can poſſibly make, produce to the revenue £.100,000 at leaſt, and not exceeding £.120,000 per annum. The amount being in this manner aſcertained, it will be eaſy to ſettle how many ſicca rupees per

100 buzar maunds it will amount to, and the duty is to be rated accordingly. Could we from any of your regiſters have learned what quantity of ſalt is made and conſumed in the country we might then have had ſufficient grounds to have proceeded on, to ſettle in this letter, with preciſion, the duty, but not having ſuch informations, we muſt leave it to you to cauſe it to be adjuſted in the beforementioned manner.

95. If beſides the above, there are any other places by which ſalt may paſs up the country in any of the provinces; you are to conform to the intention of this order with reſpect to ſuch places.

96. That on payment of the above duty to the country collectors, the purchaſer is to receive a duſtuck to carry his ſalt to any part of the country he chuſes, free from all other duties; the like duty is to be levied on all ſalt carried by land through the patcheet paſſes from the countries of Burdwan, Midnapore, and other places.

97. The collecting the ſaid duty, we conceive, will fall under the orders of the government of Moorſhedabad, and will be accounted for in the revenues of the Dewanny.

98. That all makers of ſalt be obliged to deliver in every year an account of the quantity of ſalt they have made, and at what places the ſame has been landed, which muſt appear upon the face of your proceedings.

99. If any boats are found ſmuggling of ſalt, the ſame to be confiſcated to the government, boat and ſalt, which will prevent the owners of the boats from receiving any ſalt that has not paid the duty; and that notice of the ſame be publiſhed all over the country.

100. That all foreign ſalt landed in Bengal pay the before-mentioned duty, or more, if it ſhall be found neceſſary, for the encouragement of the manufacturers of ſalt in Bengal.

101. To prevent all abuſe of the Engliſh influence, we think it proper to enjoin, and the ſame is accordingly to be made known in the moſt publick manner, that any boat, having ſalt on board, hoiſting Engliſh colours, or pretending to an Engliſh duſtuck, ſhall be liable to confiſcation, together with the Cargo, and the Nabob's miniſters will ſeize the ſame, as forfeited to the government.

102. Having eſtabliſhed theſe regulations for the ſalt trade, we now confirm our orders for the prohibition of our ſervants engaging in all other inland trade, in articles produced and conſumed in the country, ſave only ſuch articles as are for exportation by ſhipping to a foreign market, which will be intitled to an Engliſh duſtuck, as part of the export trade within the intention of the Phirmaund; and here we remark with ſome ſurprize in the Committee's proceedings of the 22d October, that beetle-nut and tobacco are among thoſe articles, which is contrary to the ſpirit of the Phirmaund, and the tenor of our orders.

103. The duties to be collected on the other inland trade will fall under the direction of the adminiſtration at Moorſhedabad, in which you will recommend the ſame attention to the good of the natives, as we have in theſe regulations for the ſalt trade.

104. We hope this freedom of trade will be the means of keeping ſalt at a low price, but if ever it ſhould be ſold at the places we have limited, at, or above one hundred and forty ſicca rupees, for one hundred buzar maunds, including the duty, we ſhall eſteem it too high a price for the natives to pay; and we do expect, that under your influence, and that of the Moorſhedabad adminiſtration, the price never exceeds the ſaid one hundred and forty ſicca rupees, unleſs in the caſe of ſome general calamity; for we had rather the duty ſhould be diminiſhed, than ſalt ſhould exceed that price.

105. As the trade of our ſervants is to be confined to the articles of import and export only, in which they will be conſiderably affected by the great demands for extending the Company's inveſtments, and conſidering the great increaſe of buſineſs, in which our principal ſervants are neceſſarily engaged, and which demand their utmoſt care and attention, we are come to a reſolution to give them a reaſonable encouragement to exert themſelves with zeal and alacrity in their ſeveral departments, but which they are to look upon as a free gift from the hand of their employers, offered to them annually, ſo long as the preſent revenues ſhall remain with the Company, and their behaviour ſhall continue to merit ſuch a reward.

106. That you draw out an annual account of the ſums received from the dewannee, deducting thereout the ſtipulated payments to the king and the Nabob, and the allowance to the Nabob's miniſters; alſo of the revenues of the provinces of Burdwan, Midnapore, Chittagong, and the Calcutta pergunnahs, from which are to be deducted Lord Clive's Jaghire, and the ordinary charges of collection.

107. Upon the amount of the ſaid nett revenues, you are hereby indulged to draw a commiſſion of two and an half per cent.

108. The ſum which ſhall be the produce of the ſaid two and one-half per cent. is to be divided into one hundred parts, or ſhares; which parts or ſhares are to be appropriated in the following manner, *viz.*

The Governor is to have thirty-one ſhares.
The Second in Council, 4½ ditto.

The

The reſt of the Select Committee, not having a Chiefſhip, each 3½ ditto.
The reſt of the Council, not having a Chiefſhip, each 1½ ditto.

109. For it is our meaning and direction, that the chiefs of Coſſimbuzar, Patna, Dacca, and Chittagong, are not to have any proportion of the ſaid ſhares.

110. Being convinced that the employs of Reſident at the Durbar and chief of Coſſimbuzar cannot from the importance and extent of the buſineſs of each department be properly executed by one perſon, we therefore direct that they be from this time forward ſeparated, and that ſome other member of the Council be appointed to the ſaid chiefſhip. We do not make this regulation from any failure of attention on the part of Mr. Sykes, with whoſe conduct we are perfectly ſatisfied.

111. And in conſideration of the extraordinary trouble and attention which the reſident at the Durbar muſt neceſſarily have in the due execution of that important poſt, we direct that he be allowed four ſhares and an half; but this is to be underſtood to be in full, and inſtead of ſuch ſhares as are aſſigned, as above-mentioned, to his rank in council, or as a member of the ſelect Committee.

112. The large proportion allotted to the governor in the before-mentioned commiſſion of 2½ per cent. is in conſideration of his relinquiſhing, and not being concerned in any trade whatever, even in articles of import and export; and all preſents or other gratifications, as expreſſed in the deed of renunciation in your proceedings of the 22d September 1766, which we approve and confirm, and direct, that all governors do execute the like inſtrument on their entering into their office, our inducement for annexing ſo great an appointment to the ſtation of preſident and governor is in full expectation of his giving up his whole time and attention to the faithful diſcharge of his duty; and that being excluded from all trade himſelf, he may, and we accordingly depend, that he be vigilant in watching and detecting all abuſes committed by others.

113. You are to obſerve that the ſhares of the commiſſion here ſpecified for the governor is additional to his preſent ſalary of three thouſand pounds per annum, and his mint duty and conſulage, and the ſhares to the other ſervants, are to be in addition to their preſent appointments of ſalary, diet money, and the poſts they may reſpectively hold, excepting the chiefſhips, as before excepted.

118. We have now to add, and we accordingly direct, that the before-mentioned commiſſion of 2½ per cent. do commence from the 1ſt day of September 1767; but as we have before ordered that the allowance made to the governor of one and one-eighth per cent. on the duannee revenues is abſolutely to determine and ceaſe on that day, we further direct, that from the ſaid 1ſt day of September laſt to the time of the arrival of theſe advices, an allowance of one and one-eighth per cent. on the Company's nett territorial revenues be made to the governor, and that then the ſum ariſing from the remaining one and three-eighths per cent. (which compleats the 2½ per cent. commiſſion) be proportioned among our principal ſervants civil and military, pro rata, according to the reſpective ſhares allotted them by our preſent appointment; and you are to take notice, that from and after your receiving theſe diſpatches, the amount of the 2½ per cent. commiſſion is to be appropriated in the manner before directed.

119. From an eſtimate we have made of the amount and diſtribution of the commiſſion of the beforementioned 2½ per cent. we find that a conſiderable ſum will ſtill remain unappropriated. This ſurplus is to be carried to the Company's credit, under the head of unappropriated commiſſion, until you ſhall receive further orders from us concerning the diſpoſition of it.

No. 31.

Extract of the General Letter to Bengal, dated the 16th March, 1768.

182. IT being reaſonable that our civil and military ſervants, under the preſidencies of Fort Saint George and Bombay, ſhould, in ſome degree, be put on a ſimilar footing with your's, to encourage them likewiſe to exert their utmoſt endeavours to ſerve the Company with zeal and alacrity, in the preſent extenſive and important ſituation of their affairs, we have conſtituted an annual fund of ſixty thouſand current pagodas for that purpoſe, ariſing out of the territorial revenues at Fort Saint George; but as there is no reſource of that kind at Bombay, the fund for that preſidency muſt ariſe from our revenues in Bengal, we have therefore directed them to draw on you for one lack and one-third of Bengal current rupees annually, ſo long as the Company ſhall be poſſeſſed of the dewannee revenues, and you are accordingly punctually to comply with the ſaid drafts; which ſaid ſum is to be proportioned out among our civil and military ſervants at that preſidency, upon a plan ſomewhat ſimilar to that ſettled for Bengal.

183. In

183. In our Letter of the 20th November laſt we ſettled the ſalary and allowances for preſident Verelſt, and every future governor of Bengal; and you were acquainted, that the large ſhare then allotted him of the commiſſion on the revenues was in conſideration of his relinquiſhing being concerned in every kind of trade whatever, and all preſents or other gratifications, as ſpecified in the deed of renunciation entered on your conſultations, 22d September 1766, which we directed ſhould be executed by our future governors.

184 We have ſince, upon mature conſideration of the ſaid deed, cauſed a more proper inſtrument to be prepared for the ſame purpoſe, and now tranſmit copies thereof, that the ſame may be engroſſed and duly executed by Mr. Verelſt immediately, and by every future governor, on his ſucceeding to that ſtation; the governor is to execute this deed in triplicate, two of which are to be ſent to us by different ſhips, and the third kept by you in our treaſure cheſt, that they may be ready to be made uſe of either by us or you, if neceſſary.

No. 32.

Extract of the General Letter from Bengal, dated the 2d February 1769.

129. WHEN the importance of this government is conſidered, by the intereſts that yourſelves and the nation have in its proſperity, every mode of ſupport that can be given for its ſtability ought fully and impartially to be diſcuſſed; an uniformity of conduct, a proper ſupport in the executive power, and an equality in the diſtribution of rewards diffuſed among the ſeveral members who compoſe your board in general, promiſe beſt to ſecure that harmony, ſo eſſential to give weight to its reſolutions, and preſerve that reſpect by which government is to be maintained.

130 When publick gratifications are made, they are ſuppoſed to be marks for diſtinguiſhed merit, or pre-eminence of ſtation; and when no particular acts of the former are aſſigned, they will always be conſidered in the latter point of view: As ſuch, honourable Sirs, we could wiſh, that in appropriating the ſhares of your indulgence from the revenues, you had not excluded the chiefs of the ſubordinates reſtricted in trade, as they, as well as all your ſervants, have been by your late directions; they ſhare a burthen of the publick duty equally with thoſe you have indulged, without any ſuperior benefits.—This hath been remonſtrated to us by Mr. Rumbold, in his letter, entered in this day's conſultation, and hath induced us, until your pleaſure is known, to allow them (reſtricted under ſecurity to refund, ſhould it not meet your approbation) the ſame proportion of your indulgence as you have preſcribed for the members of the council.

131. From the above reaſons it is, we wiſh that the council, being the immediate directors of every department, both civil and military, had ſtood diſtinguiſhed in your gratifications above every other; not from any particular motive or deſire to promote their own intereſt, and diminiſh the ſhares of others, but to preſerve that degree of rank and pre-eminence of ſtation in which you yourſelves have placed them:—The inſtances we would refer to are;

A Colonel you have indulged with 2½ ſhares.
A Member of the Board and a Lieutenant Colonel, with 1½ Shares.

132. The additional ſhare allowed to Mr. Rumbold was granted to him on conſideration of the additional trouble and attention he has as ſuperviſor of the Bahar collections, which bears a near proportion to the allowance you have been pleaſed to make to the reſident at the Durbar from a ſimilar conſideration.

133. An account of the commiſſion ariſing on the nett revenues from the 1ſt September 1767 to the 1ſt September 1768, goes a number in the packet, and the diſtribution thereof, we flatter ourſelves, you will find has been made conformably to your ſeveral orders; the balance of rupees 13,603 : 10 : 11, being the unappropriated commiſſion, we had, prior to our reſolution, reſpecting the chiefs of ſubordinates, who are members of your Council, directed to be carried to that head on your general books; but as this balance will be inſufficient to anſwer that purpoſe, we ſhall be under the neceſſity of accounting for the difference out of the preſent growing unappropriated commiſſion, and which, we hope, will meet with your approbation: and permit us here, gentlemen, to return you our warmeſt thanks for your bounty and kind conſideration of us in this inſtance.

APPENDIX, No. 33.

No. 33.

Extract of the general letter to Bengal, dated the 23d of March, 1770.

149. WE have received by the Saliſbury an account of commiſſion on the Dewanny revenues of Bengal and Bahar, and thoſe under your collector general, from the 1ſt September 1767 to 31ſt Auguſt 1768; and by the Shrewſbury a like account for the ſubſequent half year, taken on an average of the revenues of the former. The nett receipts being there ſtated in general articles, would alone have rendered your account unſatisfactory to us, as we expected to ſee the receipts of your ſeveral revenues diſtinctly ſpecified: We therefore direct, that either ſeparate or connected with your future accounts of commiſſion, you ſend us a full and particular ſtate of the receipts of the revenues of Moorſhedabad and Bahar, with thoſe of the diſtricts and provinces on which ſuch commiſſion is drawn, exhibiting at the ſame time the ſeveral charges and deductions to which the reſpective revenues are ſubject, the whole correſponding with the period of your ſtatements.

150. And being now to conſider the ſhares you have thought fit to allow, in addition to thoſe appointed by our orders of 20th November 1767, we ſee with aſtoniſhment ſuch an infraction of thoſe orders, and ſuch an abuſe of our generoſity, as appears in the diſtribution made by our preſident and council, of any part of the ſurplus ariſing from the unappropriated ſhares of this commiſſion, which ſurplus we conſidered as a fund which would have admitted of our extending to our principal ſervants at Bombay a ſhare of that favour we had ſhewn to thoſe of your preſidency; and we accordingly directed you to remit to them the amount of one and one-third lack of current rupees.

151. But by your advices, as well as your accounts of commiſſion, we find, that, contrary to our orders reſpecting the diſtribution of this commiſſion, ſo fully and expreſly ſet forth in our letter before-mentioned, you have taken upon yourſelves to diſpoſe of a great part of the unappropriated ſhares, in the following manner:

	Shares.
To the Chief of Patna and Superintendant of the Bahar Revenues,	2½
To the Chief of Coſſimbuzar, —— ——	1½
To the Chief of Dacca, —— ——	1½
To the Surgeons of the Army, and of your Preſidency, each three-fourths.	

152. As this diſtribution has been made in violation of our ſaid orders, we hereby require and direct, that ſuch of you as were at that time members of our council, and the repreſentatives and attorneys of ſuch others as may be returned to England, do, in your ſeparate capacities, forthwith pay into our treaſury in Bengal, the amount of the ſeveral ſums paid by you as a ſhare or ſhares of this commiſſion, to any perſon, either as ſuperintendant of the Bahar revenues, as chief of either of the factories of Dacca, Patna, Coſſimbuzar, or Chittagong, as ſurgeon of the army, or of your preſidency, or to any other perſon who may have received a ſhare to which he was not intitled by our appointment; under which deſcription we conſider Mr. Charlton, who received a ſhare as member of council, for nine months before his admiſſion to a ſeat at that board, the amount of which you muſt forthwith pay, as here directed.

153. As to any bonds or other ſecurity which you may have taken for the repayment of ſuch ſhares as might not be approved by us, it reſts wholly with yourſelves to take ſuch meaſures as you may think fit for the recovery of the amount of any ſums paid without our authority: for we hereby renounce and diſclaim any act you may have done, in oppoſition to our particular directions in reſpect to this commiſſion, and from ſuch breach of your duty we hold you reſponſible for every undue payment.

No. 34. (A.)

Accounts of the Revenues, and the Revenues of the Districts and Provinces
the 1st September 1767, to the 31st August 1768, inclusive.

Commiſſion on the Nett Collections of the DEWANNY and BAHAR Revenues, and th
for One Year, from the 1ſt September 176

On Current Rupees	190,15,934	8	9	the nett Revenues for 9 Months from 1ſt Septe.nber 1767, to 31
On Current Rupees	34,71,072	12	0	the nett Revenues for 3 Months from 1ſt June to 31ſt Auguſt, 17
Current Rupees	22,4,87,007	4	9	
Current Rupees	2,13,929	4	3	being 1 1/8 per Cent. of the above Commiſſion for nine Months, is th
Current Rupees	2,61,469	1	6	being 1 3/8 per Cent. the Remainder of ditto — — — to be pr
	4,75,398	5	9	
	86,776	13	0	the Commiſſion for the laſt three Months, to be divided into 100 Par
Current Rupees	5,62,175	2	9	

		71 Days, from 1ſt Sep. to the 10th Nov. inclusive, divided into 50 1/4 Shares, each Share C. R. 1348 5 1	19 Days, from 11th Nov. to the 29th Nov. inclusive, divided into 48 3/4 Shares, each Share C. R. 371 14 8	1 Day, the 30th Nov. divided into 49 1/2 Shares, each Share C. R. 19 4 6	31 Days, the Month of Decem. divided into 51 Shares, each Share C. R. 580 0 8
Hon. Harry Verelſt, Governor, 9 Months	1 1/8				
Ditto 3 Months	2 1				
	1 0 0				
John Cartier, Eſq. ſecond in Council	4 1/2	6,067 6 11	1,673 9 9	86 12	2,610 3
Francis Sykes, Eſq. Reſident at the Durbar	4 1/2	6,067 6 11	1,673 9 9	86 12	2,610 3
Richard Becher, Eſq. Member of Select Committee	3 1/2	4,719 1 9	1,301 13	67 7 6	2,030 2 6
James Alexander, Eſq. Member of Council	1 1/2	2,022 7 8	557 14	28 14 8	870 1 3
Claud Ruſſel, Eſq. Member of Council	1 1/2	2,022 7 8	557 14	28 14 8	870 1 3
William Alderſey, Eſq. Member of Council to 27th June	1 1/2	2,022 7 8	557 14	28 14 8	870 1 3
Charles Floyer, Eſq. Member of Council to 31ſt December	1 1/2	2,022 7 8	557 14	28 14 8	870 1 3
Do. Member of Select Committee from 31ſt Dec. to 31ſt Aug.	3 1/2				
Alex. Campbell, Eſq. Member of Select Committee to 31ſt Dec.	3 1/2	4,719 1 9	1,301 13	67 7 6	2,030 2 6
Mr. John Taylor, Surgeon	3/4	1,011 3 9	278 15	14 7 4	435 6
Mr. James Ellis, ditto	3/4	1,011 3 9	278 15	14 7 4	435 6
Mr. Robert Hunter, ditto	3/4	1,011 3 9	278 15	14 7 4	435 6
Mr. John Davidſon, do. to 11th January	3/4	1,011 3 9	278 15	14 7 4	435 6
Mr. Daniel Campbell, do. from 11th January to 31ſt Auguſt	3/4				
Richard Smith, Eſq. Commander in Chief	7 1/2	10,112 6 2	2,789 5 9	144 9 6	4,350 5 3
Sir Robert Barker, Colonel	2 1/2	3,370 12 9	929 12 6	48 3 3	1,450 1 8
Joſeph Peach, Eſq. Colonel	2 1/2	3,370 12 9	929 12 6	48 3 3	1,450 1 8
Charles Chapman, Eſq. Lieutenant Colonel	1 1/2	2,022 7 8	557 14	28 14 8	870 1 3
Hugh Grant, Eſq. ditto	1 1/2	2,022 7 8	557 14	28 14 8	870 1 3
Charles Pemble, Eſq. ditto	1 1/2	2,022 7 8	557 14	28 14 8	870 1 3
William Smith, Eſq. till his Death 10th Nov. Lieutenant Col.	1 1/2	2,022 7 8			
Primroſe Galliez, to 31ſt March, Major	3/4	1,011 3 9	278 15	14 7 4	435 6
Ditto, from 1ſt April to 31ſt Auguſt, Lieutenant Colonel	1 1/2				
Gilbert Ironſide, to 1ſt April, Major	3/4	1,011 3 9	278 15	14 7 4	435 6
Ditto, from 2d April to 31ſt Auguſt, Lieutenant Colonel	1 1/2				
James Morgan, to 2d April, Major	3/4	1,011 3 9	278 15	14 7 4	435 6
Ditto, from 3d April to 31ſt Auguſt, Lieutenant Colonel	1 1/2				
Chriſtian Fiſchar, Major	3/4	1,011 3 9	278 15	14 7 4	435 6
Anthony Polier, ditto	3/4	1,011 3 9	278 15	14 7 4	435 6
Douglaſs Hill, ditto	3/4	1,011 3 9	278 15	14 7 4	435 6
John Cumming, from 30th November to 31ſt Auguſt, Major	3/4			14 7 4	435 6
John Graham, from 1ſt December to 31ſt Auguſt, ditto	3/4				435 6
Granger Muir, from 13th Auguſt to 31ſt Auguſt, ditto	3/4				
John Upton, from 1ſt December to 31ſt Auguſt, ditto	3/4				435 6
John Tottingham, from 1ſt April to 31ſt Auguſt, ditto	3/4				
Alexander Mackenzie, from 2d April to 31ſt Auguſt, ditto	3/4				
Frederick Thomas Smith, from 3d April to 31ſt Auguſt, ditto	3/4				
Nathaniel Kindersley, from 4th Auguſt to 31ſt Auguſt, ditto	3/4				
Thomas Anderſon, Surgeon	3/4	1,011 3 9	278 15	14 7 4	435 6
Robert Hunter, Surgeon	3/4	1,011 3 9	278 15	14 7 4	435 6
Andrew Williams, Surgeon	3/4	1,011 3 9	278 15	14 7 4	435 6
Current Rupees		67,752 15 1	18,131 1 3	954 4 4	29,582 4 4

East-India Houſe,
1ſt March, 1773.

Errors excepted,

34. (A.)

nd the Revenues, of the Districts and Provinces in the Collector General's Department, 1767, to the 31ſt Auguſt 1768, incluſive.

, to 31ſt May, 1768, incluſive — — — — — — — — —	at 2½ per Cent.	4,75,398	5	9
uſt, 1768, incluſive — — — — — — — — —	at 2½ per Cent.	86,776	13	0
One Year's Commiſſion — — —	Current Rupees	5,62,175	2	9

, is the Governor's Share.

o be proportioned pro rata among the Civil and Military Servants, as follows;

oo Parts, and appropriated to the Civil and Military Servants, as follows;

ys, the of De- rided in- Shares, Share 80 0 8	10 Days, from 11ſt to the 10th Jan. incluſive, divided into 49½ Shares, each Share C. R. 192 12 6	81 Days, from 11th Jan. to 31ſt March incluſive, divided into 49½ Shares, each Share C. R. 1561 8 5	1 Day, the 1ſt of April, divided into 51 Shares, each Share C. R. 18 11 5	1 Day, the 2d of April, divided into 52½ Shares, each Share C.R. 18 2 10	59 Days, from 3d April to the 31ſt May incluſive, divided into 54 Shares, each Share C. R. 1042 10 0	Total of the Nine Months, from 1ſt September to the 31ſt May incluſive.	Three Months, from 1ſt June to 31ſt Aug. divided into 100 Shares, each Share C. R. 867 12 3½	Total, One Year's Commiſſion from 1ſt September to 31ſt Auguſt incluſive.
. . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	2,13,929 4 3	. . . . .	
. . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	26,900 13	2,40,830 1 3
10 3	867 8 4	7,026 14	84 3 3	81 12 9	4,691 13	23,190 3	3,904 15 3	27,095 2 3
10 3	867 8 4	7,026 14	84 3 3	81 12 9	4,691 13	23,190 3	3,904 15 3	27,095 2 3
30 2 6	674 11 9	5,465 5 6	65 7 10	63 10	3,649 3	18,036 14 10	3,037 3	21,074 1 10
70 1 3	289 2 10	2,342 4 9	28 1 1	27 4 3	1,563 15	7,730 1 6	1,301 10 5	9,031 11 11
70 1 3	289 2 10	2,342 4 9	28 1 1	27 4 3	1,563 15	7,730 1 6	1,301 10 5	9,031 11 11
70 1 3	289 2 10	2,342 4 9	28 1 1	27 4 3	1,563 15	7,730 1 6	382 1	8,112 1 7
70 1 3	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	3,479 5 7	. . . . .	
. . . .	674 11 9	5,465 5 6	65 7 10	63 10 0	3,649 3	9,918 6 1	3,037 3	16,434 14 8
30 2 6	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	8,118 8 9	. . . . .	8,118 8 9
35 6	144 9 4	1,171 2 3	14 6	13 10 1	781 15 6	3,865 3	650 13 3	4,515 13 6
35 6	144 9 4	1,171 2 3	14 6	13 10 1	781 15 6	3,865 3	650 13 3	4,515 13 6
35 6	144 9 4	1,171 2 3	14 6	13 10 1	781 15 6	3,865 3	650 13 3	4,515 13 6
35 6	144 9 4	. . . . .	. . . . .	. . . . .	. . . . .	1,884 3 11	. . . . .	1,884 3 11
. . . .	. . . . .	1,171 2 3	14 6	13 10 1	781 15 6	1,980 12 4	650 13 3	2,631 9 7
50 5 3	1,445 13 9	11,711 7 3	140 5 7	136 5 4	7,819 10 10	38,650 5 5	6,508 4 1	45,158 9 6
50 1 8	481 15 3	3,903 13 3	46 12 6	45 7 1	2,606 9	12,883 7 3	2,169 6 8	15,052 13 11
50 1 8	481 15 3	3,903 13 3	46 12 6	45 7 1	2,606 9	12,883 7 3	2,169 6 8	15,052 13 11
70 1 3	289 2 10	2,342 4 9	28 1 1	27 4 3	1,563 15	7,730 1 6	1,301 10 5	9,031 11 11
70 1 3	289 2 10	2,342 4 9	28 1 1	27 4 3	1,563 15	7,730 1 6	1,301 10 5	9,031 11 11
70 1 3	289 2 10	2,342 4 9	28 1 1	27 4 3	1,563 15	7,730 1 6	1,301 10 5	9,031 11 11
. . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	2,022 7 8	. . . . .	2,022 7 8
35 6	144 9 4	1,171 2 3	. . . . .	. . . . .	. . . . .	3,055 6 2	. . . . .	
. . . .	. . . . .	. . . . .	28 1 1	27 4 3	1,563 15	1,619 4 4	1,301 10 5	5,976 4 11
35 6	144 9 4	1,171 2 3	14 6	. . . . .	. . . . .	3,069 6 8	. . . . .	
. . . .	. . . . .	. . . . .	. . . . .	27 4 3	1,563 15	1,591 3 3	1,301 10 5	5,962 4 4
35 6	144 9 4	1,171 2 3	14 6	13 10 1	. . . . .	3,083 9	. . . . .	
. . . .	. . . . .	. . . . .	. . . . .	. . . . .	1,563 15	1,563 15	1,301 10 5	5,948 10 2
35 6	144 9 4	1,171 2 3	14 6	13 10 1	781 15 6	3,865 3	650 13 3	4,515 13 6
35 6	144 9 4	1,171 2 3	14 6	13 10 1	781 15 6	3,865 3	650 13 3	4,515 13 6
35 6	144 9 4	1,171 2 3	14 6	13 10 1	781 15 6	3,865 3	650 13 3	4,515 13 6
35 6	144 9 4	1,171 2 3	14 6	13 10 1	781 15 6	2,574 13 6	650 13 3	3,225 10 9
35 6	144 9 4	1,171 2 3	14 6	13 10 1	781 15 6	2,560 6 2	650 13 3	3,211 3 5
. . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	134 6 6	134 6 6
35 6	144 9 4	1,171 2 3	14 6	13 10 1	781 15 6	2,560 6 2	650 13 3	3,211 3 5
. . . .	. . . . .	. . . . .	14 6	13 10 1	781 15 6	809 10 1	650 13 3	1,460 7 4
. . . .	. . . . .	. . . . .	. . . . .	13 10 1	781 15 6	795 9 7	650 13 3	1,446 6 10
. . . .	. . . . .	. . . . .	. . . . .	. . . . .	781 15 6	781 15 6	650 13 3	1,432 12 9
. . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	198 1 3	198 1 3
35 6	144 9 4	1,171 2 3	14 6	13 10 1	781 15 6	3,865 3	650 13 3	4,515 13 6
35 6	144 9 4	1,171 2 3	14 6	13 10 1	781 15 6	3,865 3	650 13 3	4,515 13 6
35 6	144 9 4	1,171 2 3	14 6	13 10 1	781 15 6	3,865 3	650 13 3	4,515 13 6
82 4 4	9,542 10 9	77,295 9 3	954 4 4	954 4 4	56,301 11 10	2,61,469 1 6	73,173 2 1	5,48,571 7 10
pted,						At 2 s. 3 d. per Rup £. ſt.		61,714 0 0

JOHN HOOLE, Auditor of Indian Accounts.

Ditto	from the 1st September, 1767, to the 31st Auguſt, 1768		Ditto of Patna	2½	15,052	13 11
William Alderſey, Eſq;			Chief of Coſſimbuzar	1½	4,200	— —
Ditto	from the 27th June, 1768, to the 31ſt Auguſt, 1768		Ditto	1½	919	10 4
Thomas Kelſall, Eſq;			Chief of Dacca	1½	4,200	— —
Ditto	from the 1ſt September, 1767, to the 31ſt Auguſt, 1768		Ditto	1½	9,031	11 11
Charles Floyer, Eſq;			Member of Select Committee	3½	9,800	— —
Francis Charlton, Eſq;	from the 1ſt January, 1768, to the 31ſt Auguſt, 1768		Member of Council	1½	5,552	6 4
Ditto			Ditto	1½	4,200	— —
Mr. John Taylor			Surgeon	¾	2,100	— —
Mr. James Ellis			Ditto	¾	2,100	— —
Mr. Robert Hunter	to 7th November	68 Days	Ditto	¾	788	15 2
Mr. Daniel Campbell		113 Days	Ditto	¾	2,100	— —
Mr. Thomas Bagnall	from 7th November, to 28th February		Ditto	¾	1,311	— 10
Richard Smith, Eſq;			Commander in Chief	7½	21,000	— —
Sir Robert Barker			Colonel	2½	7,000	— —
Joſeph Peach, Eſq;			Ditto	2½	7,000	— —
Charles Chapman, Eſq;			Lieutenant Colonel	1½	4,200	— —
Hugh Grant, Eſq;			Ditto	1½	4,200	— —
Charles Pemble, Eſq;	to the 26th October	56 Days	Ditto	1½	1,299	7 1
Primroſe Galliez, Eſq;			Ditto	1½	4,200	— —
Gilbert Ironſide, Eſq;			Ditto	1½	4,200	— —
George Sempill, Eſq;			Ditto	1½	4,200	— —
Matthew Leſli, Eſq;			Ditto	1½	4,200	— —
Fleming Martin, Eſq;	to 7th November	68 Days	Ditto	1½	1,577	14 5
Archibald Campbell, Eſq;			Ditto	1½	4,200	— —
James Morgan, Eſq;			Ditto	1½	4,200	— —
John Cummings, Eſq;	from 24th February to 28th February	4 Days	Ditto	1½	92	13 2
Chriſtian Fiſcher, Eſq;			Major	¾	2,100	— —
Anthony Polier, Eſq;			Ditto	¾	2,100	— —
Douglas Hill, Eſq;			Ditto	¾	2,100	— —
John Cummings, Eſq;	to 24th February	177 Days	Ditto	¾	2,053	9 6
John Graham, Eſq;			Ditto	¾	2,100	— —
Granger Muir, Eſq;			Ditto	¾	2,100	— —
John Upton, Eſq;			Ditto	¾	2,100	— —
John Tottingham, Eſq;			Ditto	¾	2,100	— —
Alexander M'Kenzie, Eſq;			Ditto	¾	2,100	— —
Frederick Thomas Smith, Eſq;			Ditto	¾	2,100	— —
William Engliſh, Eſq;			Ditto	¾	2,100	— —
John Morriſon, Eſq;			Ditto	¾	2,100	— —
William Blair, Eſq;			Ditto	¾	2,100	— —
Thomas Pearſon, Eſq;	from 24th of February, to 28th February	4 Days	Ditto	¾	46	6 7
Nathaniel Kenderſley, Eſq;			Ditto	¾	2,100	— —
Thomas Dean Pearſe, Eſq;			Ditto	¾	2,100	— —
James Lillyman, Eſq;			Ditto	¾	2,100	— —
Mr. Andrew Williams			Surgeon Major	¾	2,100	— —
Mr. Thomas Anderſon			Ditto	¾	2,100	— —
Mr. Robert Knight			Ditto	¾	2,100	— —
			Current Rupees		308,100	13 9
			At 2 s. 3 d. £.		34,603	— —

East-India Houſe,
1ſt March, 1773,

Errors excepted,
JOHN HOOLE, Auditor of Indian Accounts.

No. 34. (B.)

COMMISSION FOR SIX MONTHS,

ON THE

Nett Collections of the MOORSHEDABAD and BAHAR Revenues,

AND

The Revenues of the Diſtricts and Provinces in the Collector General's Department, from the 1ſt September 1768, to the 28th February 1769, incluſive, taken on an Average from the Account on which the laſt Commiſſion from 1ſt September 1767, to 31ſt Auguſt 1768, for One Year, was taken, *viz.*

Current Rupees	5,62,175	2	9	The Commiſſion from the 1ſt September 1767, to the 31ſt Auguſt 1768.
Current Rupees	2,80,000	0	0	Half the above on an Average, on which Sum the preſent Commiſſion from the 1ſt September 1768, to the 28th February 1769, is taken; this divided into One hundred Shares, the Amount of each Share is, Current Rupees 2800 - -.

			Shares.			
The Honourable Harry Verelſt, Eſq;		Governor - - - - -	31	86,800	—	—
John Cartier, Eſq.		Second in Council - - -	4½	12,600	—	—
Francis Sykes, Eſq;	to the 28th December 119 Days	Reſident at the Durbar - -	4½	8,283	15	8
Ditto	from the 28th December, to the 4th January 7 Days	Member of Select Committee	3½	379	—	1
Richard Becher, Eſq;	to the 28th December 119 Days	Ditto - - - - -	3½	6,443	1	6
Ditto	from the 28th December, to the 28th February 62 Days	Reſident at the Durbar -	4½	4,316	—	4
James Alexander, Eſq;	to the 25th January 147 Days	Member of Council - -	1½	3,411	—	9
Ditto	from the 25th January, to the 28th February 34 Days	Member of Select Committee	3½	1,840	14	2
Claud Ruſſell, Eſq;		Member of Council - -	1½	4,200	—	—
Thomas Rumbold, Eſq;		Superintendant of the Bahar Revenues, and Chief of Patna	2½	7,000	—	—
Ditto	from the 1ſt September, 1767, to the 31ſt Auguſt, 1768	Ditto - - - - -	2½	15,052	13	11
William Alderſey, Eſq;		Chief of Coſſimbuzar - -	1½	4,200	—	—

John Cartier, Eſq.			Second in Council	4½	14,128	5	9
Brigadier General Richard Smith	Commander in Chief		Third in Council	7½	23,547	4	3
Richard Becher, Eſq;			Reſident at the Durbar	4½	14,128	5	9
James Alexander, Eſq;			Member of Select Committee	3½	10,988	11	7
Claud Ruſſell, Eſq;			Member of Council	1½	4,709	7	3
Thomas Rumbold, Eſq;	Superintendant of the Bahar Province		Chief of Patna	2½	7,849	1	5
William Alderſey, Eſq;			Chief of Coſſimbuzar	1½	4,709	7	3
Thomas Kellſall, Eſq;			Chief of Dacca	1½	4,709	7	3
Charles Floyer, Eſq;			Member of Select Committee	3½	10,988	11	7
Sir Robert Barker			Colonel	2½	7,849	1	5
Joſeph Peach, Eſq;			Ditto	2½	7,849	1	5
Charles Chapman, Eſq;	from 8th Auguſt, to the 31ſt Auguſt, 1769	24 Days	Ditto	2½	1,023	12	8
Ditto	from 1ſt March to the 7th Auguſt, 1769	160 Days	Lieutenant Colonel	1½	4,009	2	9
Alexander Champion, Eſq;			Ditto	1½	4,709	7	3
Hugh Grant, Eſq;			Ditto	1½	4,709	7	3
Primroſe Galliez, Eſq;			Ditto	1½	4,709	7	3
Gilbert Ironſide, Eſq;			Ditto	1½	4,709	7	3
James Morgan, Eſq;			Ditto	1½	4,709	7	3
George Sempill, Eſq;			Ditto	1½	4,709	7	3
Matthew Leſlie, Eſq;			Ditto	1½	4,709	7	3
Archibald Campbell, Eſq;			Ditto	1½	4,709	7	3
Nathaniel Kenderſley, Eſq;			Ditto	1½	4,709	7	3
John Cummings, Eſq;			Ditto	1½	4,709	7	3
Chriſtian Fiſcher, Eſq;			Major	¾	2,354	11	7
Anthony Polier, Eſq;			Ditto	¾	2,354	11	7
Douglas Hill, Eſq;			Ditto	¾	2,354	11	7
John Graham, Eſq;			Ditto	¾	2,354	11	7
Granger Muir, Eſq;			Ditto	¾	2,354	11	7
John Upton, Eſq;			Ditto	¾	2,354	11	7
John Tottingham, Eſq;			Ditto	¾	2,354	11	7
Alexander M'Kenzie, Eſq;			Ditto	¾	2,354	11	7
Frederick Thomas Smith, Eſq;			Ditto	¾	2,354	11	7
William Engliſh, Eſq;			Ditto	¾	2,354	11	7
John Morriſon, Eſq;			Ditto	¾	2,354	11	7
William Blair, Eſq;			Ditto	¾	2,354	11	7
Thomas Dean Pearſe, Eſq;			Ditto	¾	2,354	11	7
James Lillyman, Eſq;			Ditto	¾	2,354	11	7
Thomas Pearſon, Eſq;			Ditto	¾	2,354	11	7
Mr. John Taylor			Surgeon	¾	2,354	11	7
Mr. James Ellis			Ditto	¾	2,354	11	7
Mr. Daniel Campbell			Ditto	¾	2,354	11	7
Mr. Thomas Bagnall			Ditto	¾	2,354	11	7
Mr. Andrew Williams			Surgeon Major	¾	2,354	11	7
Mr. Thomas Anderſon			Ditto	¾	2,354	11	7
Mr. Robert Knight			Ditto	¾	2,354	11	7
			Current Rupees		3,12,803	2	10
			At 2 s. 3 d. £. ſt.		35,190	—	—

East-India Houſe,
1ſt March, 1773,

Errors excepted,
JOHN HOOLE, Auditor of Indian Accounts.

No. 34. (C.)

COMMISSION on the DEWANNY REVENUES,

AFTER DEDUCTING THE

Stipulated Payments to the King, the Nabob, and the Allowances to the Nabob's Miniſters; and on the Net Revenues of the Diſtricts and Provinces in the Collector General's Department for Six Months, from the 1ſt March to the 31ſt Auguſt, 1769.

Collections at Moorſhedabad, from 1ſt September 1768 to the 31ſt Auguſt 1769, - Sicca Rupees		169,04,185	3 6	
Batta, 16 per Cent. - -		27,04,669	10 0	
				196,08,854 13 6
Collections at Bahar, from 1ſt September 1768 to 2d September 1769, - - - Sonnaut Rupees		50,69,040	3 3	
Batta, 11 per Cent. - -		5,57,594	6 9	
				56,26,634 10 0
Total Dewanny Collections - - - - - - - Current Rupees				252,35,489 7 6
Tribute and Stipends paid out of the Moorſhedabad Treaſury, from 1ſt September 1768 to 31ſt Auguſt 1769 - - - - - - - - Sicca Rupees		68,90,561	5 6	
Batta, 16 per Cent. - -		10,89,529	10 3	
				78,99,090 15 9
Total Nett Dewanny Collections - - - - - - - - - - Current Rupees				173,36,398 7 9
Total Nett Collections in the Collector General's Department, from 1ſt September 1768 to 31ſt Auguſt 1769, - - - - - - - - - - Current Rupees				64,22,154 4 7
Amount of the Revenues on which 2½ per Cent. Commiſſion is taken - - - - Current Rupees				237,58,552 12 4

Current Rupees	5,93,963 13 0	Commiſſion for One Year, from the 1ſt September 1768 to the 31ſt Auguſt 1769.
	2,80,000 0 0	to be deducted for Half a Year's Commiſſion already paid, from 1ſt September 1768 to 28th February 1769.
Current Rupees	3,13,963 13 0	Commiſſion for Six Months, from the 1ſt March to the 31ſt Auguſt 1769, which, divided into 100 Shares, each Share amounts to - Current Rupees 3,139, 10 2.

		Shares.	C. R.		
The Honourable Harry Verelſt, Eſq;	Governor - - - - -	31	97,328	11	2
John Cartier, Eſq.	Second in Council - - -	4½	14,128	5	9
Brigadier General Richard Smith	Commander in Chief	Third in Council - - -	7½	23,547	4	3
Richard Becher, Eſq;	Reſident at the Durbar - -	4½	14,128	5	9

…t Ironside, Esq;		—	—	—	—	Ditto	1½	4,500	0	0
…Morgan, Esq;		—	—	—	—	Ditto	1½	4,500	0	0
…Honourable George Sempill, Esq;		—	—	—	—	Ditto	1½	4,500	0	0
…thew Leslie, Esq;		—	—	—	—	Ditto	1½	4,500	0	0
…Winwood, Esq;	from the 4th September to the 28th February	178 Days	—	—	—	Ditto	1½	4,425	6	7
…as Goddard, Esq;	from the 19th December to the 28th February	82 Days	—	—	—	Ditto	1½	2,038	10	9
…Cummings, Esq;		—	—	—	—	Ditto	1½	4,500	0	0
…ger Muir, Esq;	from the 3d October to the 28th February	149 Days	—	—	—	Ditto	1½	3,704	6	8
…Upton, Esq;	from the 3d October to the 28th February	149 Days	—	—	—	Ditto	1½	3,704	6	8
…aniel Kindersley, Esq;	from the 1st September to the 24th October	54 Days	—	—	—	Ditto	1½	1,342	8	8
…ibald Campbell, Esq;		—	—	—	—	Ditto	1½	4,500	0	0
…mas Dean Pearse, Esq;	from the 30th October to the 28th February	122 Days	—	—	—	Ditto	1½	3,030	2	4
…tian Fischer, Esq;		—	—	—	—	Major	¾	2,250	0	0
…ony Polier, Esq;		—	—	—	—	Ditto	¾	2,250	0	0
…is Hill, Esq;	from the 1st September to the 30th September	30 Days	—	—	—	Ditto	¾	372	14	10
…Graham, Esq;	from the 1st September to the 30th September	30 Days	—	—	—	Ditto	¾	372	14	10
…ger Muir, Esq;	from the 1st September to the 2d October	32 Days	—	—	—	Ditto	¾	397	12	7
…Upton, Esq;	from the 1st September to the 2d October	32 Days	—	—	—	Ditto	¾	397	12	7
…Tottingham, Esq;		—	—	—	—	Ditto	¾	2,250	0	0
…ander M'Kenzie, Esq;	from the 1st September to the 1st February	154 Days	—	—	—	Ditto	¾	1,914	5	10
…rick Thomas Smith, Esq;		—	—	—	—	Ditto	¾	2,250	0	0
…iam English, Esq;	from the 1st September to the 5th September	5 Days	—	—	—	Ditto	¾	62	2	5
…Morrison, Esq;		—	—	—	—	Ditto	¾	2,250	0	0
…iam Blair, Esq;		—	—	—	—	Ditto	¾	2,250	0	0
…mas Deane Pearse, Esq;	from the 1st September to the 29th October	59 Days	—	—	—	Ditto	¾	733	6	9
…mas Pearson, Esq;	from the 1st September to the 16th December	107 Days	—	—	—	Ditto	¾	1,330	1	9
…y Watson, Esq;	from the 3d October to the 28th February	149 Days	—	—	—	Ditto	¾	1,852	3	4
…es Morgan, Esq;	from the 3d October to the 28th February	149 Days	—	—	—	Ditto	¾	1,852	3	4
…s Ducarrel, Esq;	from the 3d October to the 28th February	149 Days	—	—	—	Ditto	¾	1,852	3	4
…ander Hannay, Esq;	from the 3d October to the 28th February	149 Days	—	—	—	Ditto	¾	1,852	3	4
…er Forbes Auchmuty, Esq;	from the 19th December to the 28th February	72 Days	—	—	—	Ditto	¾	895	0	3
…el Wear, Esq;	from the 3d October to the 28th February	149 Days	—	—	—	Ditto	¾	1,852	3	4
…el Sears, Esq;	from the 3d October to the 28th February	149 Days	—	—	—	Ditto	¾	1,852	3	4
…s Lillyman, Esq;		—	—	—	—	Ditto	¾	2,250	0	0
…mas Ragul, Esq;	from the 3d October to the 28th February	122 Days	—	—	—	Ditto	¾	1,516	9	2
…s Du Glos, Esq;	from the 8th November to the 28th February	113 Days	—	—	—	Ditto	¾	1,404	11	1
John Taylor		—	—	—	—	Surgeon	¾	2,250	0	0
James Ellis		—	—	—	—	Ditto	¾	2,250	0	0
Daniel Campbell		—	—	—	—	Ditto	¾	2,250	0	0
Thomas Bagnall	from the 1st September to the 7th December	98 Days	—	—	—	Ditto	¾	1,218	3	9
Henry John Chandler	from the 8th December to the 28th February	83 Days	—	—	—	Ditto	¾	1,031	12	3
Thomas Anderson		—	—	—	—	Military Surgeon General	¾	2,250	0	0
Andrew Williams		—	—	—	—	Military Senior Surgeon	¾	2,250	0	0
Robert Knight		—	—	—	—	Ditto	¾	2,250	0	0
James Campbell	from the 8th November to the 28th February	113 Days	—	—	—	Ditto	¾	1,404	11	1
							Current Rupees	333,610	2	3
							At 2 s. 3d. £. st.	37,531	—	—

East-India House,
1st March, 1773.

Errors excepted,

JOHN HOOLE, Auditor of Indian Accounts.

No. 34. (D.)

Commiſſion for Six Months on the Nett Collections of MOORSHEDABAD and BAHAR Revenues, and the Revenues of the Diſtricts and Provinces in the Collector General's Department, from the 1ſt September 1769 to the 28th February 1770 incluſive; taken on an Average from the Account on which the laſt Commiſſion, from 1ſt September 1768 to the 31ſt Auguſt 1769, for One Year, was taken.

Current Rupees	5,93,963	13	—	Commiſſion for One Year, from the 1ſt September 1768 to the 31ſt Auguſt 1769.
Current Rupees	3,00,000	—	—	Half the above on an Average, on which Sum the preſent Commiſſion, from the 1ſt September 1769 to the 28th February, 1770, is taken. This divided into 100 Shares, the Amount of each Share is Current Rupees 3,000.

										Shares.			
he Honourable Harry Verelſt, Eſq;	from the	1ſt September	to the	24th December	115 Days	- - - - -	Governor - - - - - - - -	31	59,088	6	4
he Honourable John Cartier, Eſq;.	from the	25th December	to the	28th February	66 Days	- - - - -	Governor - - - - - - - -	31	33,911	9	8
n Cartier, Eſq;	from the	1ſt September	to the	24th December	115 Days	- - - - -	Second in Council - - - - - -	4½	8,577	5	6
d Ruſſell, Eſq;	from the	25th December	to the	28th February	66 Days	- - - - -	Acting ſecond in Council - - - -	4½	4,922	10	6
dier General Richard Smith .	from the	1ſt September	to the	23d November	84 Days	- - - - -	Commander in Chief, &c. - - - -	7½	10,441	15	10
dier General Sir Robert Barker	from the	24th November	to the	28th February	97 Days	- - - - -	Commander in Chief, &c. - - - -	7½	12,058	0	2
rd Becher, Eſq;					- - -	- - - - -	Reſident at the Durbar - - - -	4½	13,500	0	0
s Alexander, Eſq;					- - -	- - - - -	Member of the Select Committee - - -	3½	10,500	0	0
d Ruſſel, Eſq;	from the	1ſt September	to the	22d November	83 Days	- - - - -	Member of Council - - - - -	1½	2,063	8	6
. . . . .	from the	23d November	to the	24th December	32 Days	- - - - -	Member of the Select Committee - - -	3½	1,856	5	8
s Rumbold, Eſq;	from the	1ſt September	to the	8th November	69 Days	- - - - -	Superintendant at the Bahar and Chief at Patna	2½	2,859	1	10
. . . . .	from the	9th November	to the	26th December	48 Days	- - - - -	Member of Council - - - - -	1½	1,193	5	11
m Alderſey, Eſq;					- - -	- - - - -	Chief at Coſſimbuzar - - - - -	1½	4,500	0	0
s Kelſall, Eſq;					- - -	- - - - -	Chief at Dacca - - - - - -	1½	4,500	0	0
s Floyer, Eſq;					- - -	- - - - -	Member of Select Committee - - -	3½	10,500	0	0
Reed, Eſq;	from the	16th January	to the	28th February 1769	44 Days at	4200 for 181 Days	Member of Council - - - - -	1½	1,020	15	4
. . . . .	from the	1ſt March	to the	31ſt Auguſt, 1769	6 Months	- - - - -	Ditto - - - - - - - -	1½	4,709	7	3
. . . . .	from the	1ſt September	to the	28th February	6 Months	- - - - -	Ditto - - - - - - - -	1½	4,500	0	0
s Hare, Eſq;	from the	8th March	to the	31ſt Auguſt	177 Days	4709 7 3 for 184 Days	Ditto - - - - - - - -	1½	4,530	5	7
. . . . .	from the	1ſt September	to the	28th February	6 Months	- - - - -	Ditto - - - - - - - -	1½	4,500	0	0
h Jekyll, Eſq;	from the	12th December	to the	28th February	79 Days	— — —	Ditto - - - - - - - -	1½	1,309	6	3
s Lane, Eſq;	from the	2d January	to the	28th February	58 Days	— — —	Ditto - - - - - - - -	1½	961	5	2
rd Barwell, Eſq;	from the	2d January	to the	28th February	58 Days	— — —	Ditto - - - - - - - -	1½	961	5	2
obert Barker	from the	1ſt September	to the	23d November	84 Days	— — —	Colonel - - - - - - - -	2½	3,480	10	7
h Peach, Eſq;					———	— — —	Ditto - - - - - - - -	2½	7,500	0	0
s Chapman, Eſq;					———	— — —	Ditto - - - - - - - -	2½	7,500	0	0
nder Champion, Eſq;					———	— — —	Lieutenant Colonel - - - - -	1½	4,500	0	0
h Grant, Eſq;					———	— — —	Ditto - - - - - - - -	1½	4,500	0	0
s Galliez, Eſq;					———	— — —	Ditto - - - - - - - -	1½	4,500	0	0
rt Ironſide, Eſq;					———	— — —	Ditto - - - - - - - -	1½	4,500	0	0
Morgan, Eſq;					———	— — —	Ditto - - - - - - - -	1½	4,500	0	0
Honourable George Sempill, Eſq;					———	— — —	Ditto - - - - - - - -	1½	4,500	0	0

			Shares.			
The Honourable John Cartier, Esq;		Governor	31	61051	1	9
Major General Eyre Coote,	from 30th June to the 31st August, 1770 — 63 Days	Commander in Chief in India		3818	12	4
Richard Becher, Esq;		Resident at the Durbar	4½	8862	4	1
James Alexander, Esq;		Member of the Select Committee	3½	6892	13	10
Claud Russell, Esq;		Second in Calcutta	4½	8862	4	1
Charles Floyer, Esq;		Member of the Select Committee	3½	6892	13	10
John Reed, Esq;		Member of Council	1½	2954	1	4
Francis Hare, Esq;		Ditto	1½	2954	1	4
Joseph Jekyll, Esq.		Ditto	1½	2954	1	4
Thomas Lane, Esq;		Ditto	1½	2954	1	4
Richard Barwell, Esq;		Ditto	1½	2954	1	4
Brigadier General Sir Robert Barker.		Commander in Chief in Bengal	7½	14770	6	10
Joseph Peach	from 1st March to the 29th July 1770 — 151 Days	Colonel	2½	4040	7	3
Charles Chapman		Ditto	2½	4923	7	7
Alexander Champion	from 8th August, to the 31st August, 1770 — 24 Days	Ditto	2½	642	3	0
Ditto	from 1st March to the 7th August, 1770 — 160 Days	Lieutenant Colonel	1½	2568	12	2
Hugh Grant		Ditto	1½	2954	1	4
Primrose Galliez		Ditto	1½	2954	1	4
Gilbert Ironside		Ditto	1½	2954	1	4
James Morgan		Ditto	1½	2954	1	4
George Sempill		Ditto	1½	2954	1	4
Matthew Leslie		Ditto	1½	2954	1	4
Archibald Campbell		Ditto	1½	2954	1	4
Ralph Winwood		Ditto	1½	2954	1	4
Thomas Goddard		Ditto	1½	2954	1	4
John Cummings		Ditto	1½	2954	1	4
Grainger Muir		Ditto	1½	2954	1	4
John Upton		Ditto	1½	2954	1	4
Thomas Dean Pearse		Ditto	1½	2954	1	4
Christian Fischer		Major	¾	1477	—	8
Anthony Polier		Ditto	¾	1477	—	8
John Tottingham		Ditto	¾	1477	—	8
Frederick Thomas Smith		Ditto	¾	1477	—	8
John Morrison		Ditto	¾	1477	—	8
William Blair		Ditto	¾	1477	—	8
James Lillyman		Ditto	¾	1477	—	8
Henry Watson		Ditto	¾	1477	—	8
Charles Morgan		Ditto	¾	1477	—	8
James Du Carrol		Ditto	¾	1477	—	8
Alexander Hannay		Ditto	¾	1477	—	8
Arthur Forbes Auckmuty		Ditto	¾	1477	—	8
Daniel Wear		Ditto	¾	1477	—	8
Samuel Sears		Ditto	¾	1477	—	8
Thomas Ragul		Ditto	¾	1477	—	8
Lewis Du Gloss		Ditto	¾	1477	—	8
John Grant	from 30th June to the 31st August, 1770 — 63 Days	Ditto	¾	505	11	7
		Current Rupees		200,637	5	0
		At 2 s. 3 d. £. st.		22,571	—	—

East-India House,
1st March, 1773.

Errors excepted,

JOHN HOOLE, Auditor of Indian Accounts.

No. 34. (E.)

COMMISSION on the DEWANNY REVENUES,

AFTER DEDUCTING THE

Stipulated Payments to the King, the Nabob, and the Allowances to the Nabob's Miniſters; and on the Net Revenues of the Diſtricts and Provinces in the Collector General's Department for Six Months, from the 1ſt March to the 31ſt Auguſt, 1770, *viz.*

Collections at Moorſhedabad, from 1ſt September 1769 to the 31ſt Auguſt 1770, - Sicca Rupees	1,31,50,868 10 5		
Batta, 16 per Cent. - -	21,04,138 15 9	1,58,55,007	10 2
Collections at Bahar, from 1ſt September 1769 to the 31ſt Auguſt 1770, - - - Sonnaut Rupees	42,44,787 9 9		
Batta, 11 per Cent. - -	4,66,926 10 3	47,11,714	4 0
Total Dewanny Collections - - - - - - - Current Rupees		1,99,66,721	14 2
Tribute and Stipends paid out of the Moorſhedabad Treaſury, from 1ſt September 1769 to 31ſt Auguſt 1770 - - - - - - - - Sicca Rupees	55,35,584 15 0		
Batta, 16 per Cent. - -	8,85,693 9 6	64,21,278	8 6
Total Net Dewanny Collections - - - - - - - - - - Current Rupees		1,35,45,443	5 8
Total Net Collections in the Collector General's Department, from the 1ſt September 1769 to the 31ſt Auguſt 1770, - - - - - - - - - - Current Rupees		64,84,880	0 4
Amount of the Revenues on which 2½ per Cent. Commiſſion is taken - - - - Current Rupees		2,00,30,323	6 0

Current Rupees	500,758 1 4	Commiſſion for One Year, from the 1ſt September 1769 to the 31ſt Auguſt 1770.
	300,000 0 0	to be deducted for Half a Year's Commiſſion already paid, from 1ſt September 1769 to 28th February 1770.
Current Rupees	200,758 1 4	Commiſſion for Six Months, or 184 Days, from the 1ſt March to the 31ſt Auguſt 1770.
	3818 12 4	To be deducted from major General Eyre Coote's ſeparate Share, being $\frac{1}{18}$ of Current Rupees, 68737 13 3, the Amount of Commiſſion for 63 Days, from 30th June, the Day that Major General Eyre Coote arrived at Fort St. George, to the 31ſt Auguſt inclusive.
Current Rupees	196,939 5 0	Divided into 100 Shares, each Share amounts to Current Rupees 1969. 6. 3.

				Shares.		
The Honourable John Cartier, Eſq;	Governor	- - - - - -	31	61051	1	9
Major General Eyre Coote,	from 30th June to the 31ſt Auguſt, 1770	63 Days	Commander in Chief in India -		3818	12	4

Ditto	from the 31ſt of October	to the 28th of February	121	Days	Ditto	- - - - -	Ditto of	-	8½	1,078	5	3				
Matthew Leſlie, Eſq;	from the 1ſt of September	to the 30th of October -	60	Days	Ditto	- - - - -	- - - -	-	1½	1,226	10	11	2,305	—	2	
Ditto	from the 31ſt of October	to the 28th of February	121	Days	Ditto	- - - - -	Ditto of	-	8½	1,078	5	3				
Archibald Campbell, Eſq;	from the 1ſt of September	to the 30th of October -	60	Days	Ditto	- - - - -	- - - -	-	1½	1,226	10	11	2,305	—	2	
Ditto	from the 31ſt of October	to the 28th of February	121	Days	Ditto	- - - - -	Ditto of	-	8½	1,078	5	3				
Ralph Winwood, Eſq;	from the 1ſt of September	to the 20th of September	20	Days	Ditto	- - - - -	- - - -	-	1½	- -	—	—	408	14	4	
Thomas Goddard, Eſq;	from ditto	to the 30th of October -	60	Days	Ditto	- - - - -	- - - -	-	1½	1,226	10	11	2,305	—	2	
Ditto	from the 31ſt of October	to the 28th of February	121	Days	Ditto	- - - - -	Ditto of	-	8½	1,078	5	3				
John Cummings, Eſq;	from the 1ſt of September	to the 30th of October -	60	Days	Ditto	- - - - -	- - - -	-	1½	1,226	10	11	2,305	—	2	
Ditto	from the 31ſt of October	to the 28th of February	121	Days	Ditto	- - - - -	Ditto of	-	8½	1,078	5	3				
Grainger Muir, Eſq;	from the 1ſt of September	to the 30th of October -	60	Days	Ditto	- - - - -	- - - -	-	1½	1,226	10	11	2,305	—	2	
Ditto	from the 31ſt of October	to the 28th of February	121	Days	Ditto	- - - - -	Ditto of	-	8½	1,078	5	3				
John Upton, Eſq;	from the 1ſt of September	to the 30th of October -	60	Days	Ditto	- - - - -	- - - -	-	1½	1,226	10	11	2,305	—	2	
Ditto	from the 30th of October	to the 28th of February	121	Days	Ditto	- - - - -	Ditto of	-	8½	1,078	5	3				
Thomas Dean Pearſe, Eſq;	from the 1ſt of September	to the 30th of October -	60	Days	Ditto	- - - - -	- - - -	-	1½	1,226	10	11	2,305	—	2	
Ditto	from the 31ſt of October	to the 28th of February	121	Days	Ditto	- - - - -	Ditto of	-	8½	1,078	5	3				
John Tottingham, Eſq;	from the 21ſt of September	to the 30th of October -	40	Days	Ditto	- - - - -	- - - -	-	1½	817	12	7				
Ditto	from the 31ſt of October	to the 28th of February	121	Days	Ditto	- - - - -	Ditto of	-	8½	1,078	5	3	2,100	9	—	
Ditto	from the 1ſt of September	to the 20th of September	20	Days	Major	- - - - -	- - - -	-	¾	204	7	2				
Chriſtian Fiſcher, Eſq;	from the 1ſt of September	to the 30th of October -	60	Days	Ditto	- - - - -	- - - -	-	¾	613	5	6				
Ditto	from the 31ſt of October	to the 28th of February	121	Days	Ditto	- - - - -	Ditto of	-	5¼	618	7	3	1,231	12	9	
Anthony Polier, Eſq;	from the 1ſt of September	to the 30th of October -	60	Days	Ditto	- - - - -	- - - -	-	¾	613	5	6				
Ditto	from the 31ſt of October	to the 28th of February	121	Days	Ditto	- - - - -	Ditto of	-	5¼	618	7	3	1,231	12	9	
Frederick Thomas Smith, Eſq;	from the 1ſt of September	to the 25th of September	25	Days	Ditto	- - - - -	- - - -	-	¾	—	—	—	255	8	11	
John Morriſon, Eſq;	from the 1ſt of September	to the 30th of October -	60	Days	Ditto	- - - - -	- - - -	-	¾	613	5	6				
Ditto	from the 31ſt of October	to the 28th of February	121	Days	Ditto	- - - - -	Ditto of	-	5¼	618	7	3	1,231	12	9	
William Blair, Eſq;	from the 1ſt of September	to the 30th of October -	60	Days	Ditto	- - - - -	- - - -	-	¾	613	5	6				
Ditto	from the 31ſt of October	to the 28th of February	121	Days	Ditto	- - - - -	Ditto of	-	5¼	618	7	3	1,231	12	9	
James Lillyman, Eſq;	from the 1ſt of September	to the 30th of October -	60	Days	Ditto	- - - - -	- - - -	-	¾	613	5	6				
Ditto	from the 31ſt of October	to the 28th of February	121	Days	Ditto	- - - - -	Ditto of	-	5¼	618	7	3	1,231	12	9	
Henry Watſon, Eſq;	from the 1ſt of September	to the 30th of October -	60	Days	Ditto	- - - - -	- - - -	-	¾	613	5	6				
Ditto	from the 31ſt of October	to the 28th of February	121	Days	Ditto	- - - - -	Ditto of	-	5¼	618	7	3	1,231	12	9	
Charles Morgan, Eſq;	from the 1ſt of September	to the 30th of October -	60	Days	Ditto	- - - - -	- - - -	-	¾	613	5	6				
Ditto	from the 31ſt of October	to the 28th of February	121	Days	Ditto	- - - - -	Ditto of	-	5¼	618	7	3	1,231	12	9	
James Ducarrel, Eſq;	from the 1ſt of September	to the 15th of September	15	Days	Ditto	- - - - -	- - - -	-	¾	—	—	—	153	5	4	
Alexander Hannay, Eſq;	from the 1ſt of September	to the 30th of October -	60	Days	Ditto	- - - - -	- - - -	-	¾	613	5	6				
Ditto	from the 31ſt of October	to the 28th of February	121	Days	Ditto	- - - - -	Ditto of	-	5¼	618	7	3	1,231	12	9	
Arthur Forbes Auchmuty, Eſq;	from the 1ſt of September	to the 30th of October -	60	Days	Ditto	- - - - -	- - - -	-	¾	613	5	6				
Ditto	from the 31ſt of October	to the 28th of February	121	Days	Ditto	- - - - -	Ditto of	-	5¼	618	7	3	1,231	12	9	
Daniel Wear, Eſq;	from the 1ſt of September	to the 30th of October -	60	Days	Ditto	- - - - -	- - - -	-	¾	613	5	6				
Ditto	from the 31ſt of October	to the 28th of February	121	Days	Ditto	- - - - -	Ditto of	-	5¼	618	7	3	1,231	12	9	
Samuel Sears, Eſq;	from the 1ſt of September	to the 30th of October -	60	Days	Ditto	- - - - -	- - - -	-	¾	613	5	6				
Ditto	from the 31ſt of October	to the 28th of February	121	Days	Ditto	- - - - -	Ditto of	-	5¼	618	7	3	1,231	12	9	
Thomas Ragul, Eſq;	from the 1ſt of September	to the 30th of October -	60	Days	Ditto	- - - - -	- - - -	-	¾	613	5	6				
Ditto	from the 31ſt of October	to the 28th of February	121	Days	Ditto	- - - - -	Ditto of	-	5¼	618	7	3	1,231	12	9	
Lewis Du Gloſs, Eſq;	from the 1ſt of September	to the 30th of October -	60	Days	Ditto	- - - - -	- - - -	-	¾	613	5	6				
Ditto	from the 31ſt of October	to the 28th of February	121	Days	Ditto	- - - - -	Ditto of	-	5¼	618	7	3	1,231	12	9	
John Grant, Eſq;	from the 1ſt of September	to the 30th of October -	60	Days	Ditto	- - - - -	- - - -	-	¾	613	5	6				
Ditto	from the 31ſt of October	to the 28th of February	121	Days	Ditto	- - - - -	Ditto of	-	5¼	618	7	3	1,231	12	9	
										Current Rupees			2,22,823	3	0	
										At 2s. 3d. per Rupee			12,813	—	—	

East-India Houſe,
1ſt March, 1773.

Errors excepted,

JOHN HOOLE, Auditor of Indian Accounts.

No. 34. (F.)

Commiſſion for Six Months on the Nett Collections of MOORSHEDABAD and BAHAR Revenues, and the Revenues of the Diſtricts and Provinces in the Collector General's Department, from the 1ſt of September 1770 to the 28th of February 1771 incluſive; taken on an Average from the Account on which the laſt Commiſſion, from the 1ſt of September 1769 to the 31ſt of Auguſt 1770, for One Year, was taken, *viz.*

Current Rupees	5,00,758	1	4	Commiſſion for One Year, from the 1ſt of September 1769 to the 31ſt of Auguſt 1770.
Current Rupees	2,50,000	0	0	Half the above on an Average, on which Sum the preſent Commiſſion, from the 1ſt of September 1770 to the 28th of Feb. 1771 is taken.
	3,299	9	1	To be deducted for Major General Eyre Coote's ſeparate Share being 1 18th of Current Rupees 59,392 4 2 the Commiſſion for 43 Days, from the 1ſt of September 1770 to the 13th of October 1770, the Time of his Departure from Fort St. George for Europe.
Current Rupees	2,46,700	6	11	Divided into 100 Shares, each amounts to current Rupees 2,467.

N. B. The new Regulation takes Place on (the Arrival of the Mansfield) the 31ſt of October 1770.

							Shares.						
The Honourable John Cartier, Eſq;				—	—	Governor	31		—	—	76,477	—	—
Major General Eyre Coote	from the 1ſt of September	to the 13th of October	43	Days		Commander in Chief in the Eaſt Indies	—		—	—	3,299	9	1
Richard Becher, Eſq;	from ditto	to the 30th ditto	60	Days		Reſident at the Durbar	4½	3,680	—	10	8,402	12	7
Ditto	from the 31ſt of October	to the 15th of January	77	Days		Second in Council	4½	4,722	11	9			
James Alexander, Eſq;	from the 1ſt of September	to the 30th of October	60	Days		Member of the Select Committee	3½	2,862	4	2	7,659	15	3
Ditto	from the 31ſt of October	to the 15th of January	77	Days		Member of Council	2	2,098	15	10			
Ditto	from the 16th of January	to the 28th of February	44	Days		Second in Council	4½	2,698	11	3			
Samuel Middleton, Eſq;	from the 31ſt of October	to the 28th of February	121	Days		Member of Council	2	- -	—	—	3,298	6	8
Claud Ruſſell, Eſq;	from the 1ſt of September	to the 30th of October	60	Days		Acting ſecond in Council	4½	3,680	—	10	6,978	7	6
Ditto	from the 31ſt of October	to the 28th of February	121	Days		Member of Council	2	3,298	6	8			
William Alderſey, Eſq;	from ditto	to ditto	121	Days		Member of Council	2	- -	—	—	3,298	6	8
Thomas Kelſall, Eſq;	from ditto	to ditto	121	Days		Ditto	2	- -	—	—	3,298	6	8
Charles Floyer, Eſq;	from the 1ſt of September	to the 30th of October	60	Days		Member of the Select Committee	3½	2,862	4	2	6,160	10	10
Ditto	from the 31ſt of October	to the 28th of February	121	Days		Member of Council	2	3,298	6	8			
John Reed, Eſq;	from the 1ſt of December	to ditto	90	Days		Ditto	2	- -	—	—	2,453	5	11
Francis Hare, Eſq;	from the 1ſt of September	to the 30th of October	60	Days		Ditto	1½	1,226	10	11	2,453	5	10
Ditto	from the 15th of January	to the 28th of February	45	Days		Ditto	2	1,226	10	11			
Joſeph Jekyll, Eſq;	from the 1ſt of September	to the 30th of October	60	Days		Ditto	1½	- -	—	—	1,226	10	11
Thomas Lane, Eſq;	from ditto	to ditto	60	Days		Ditto	1½	- -	—	—	1,226	10	11
Richard Barwell, Eſq;	from ditto	to ditto	60	Days		Ditto	1½	- -	—	—	1,226	10	11
Sir Robert Barker, Brigadier General	from ditto	to ditto	60	Days		Commander in Chief, &c.	7½	6,133	6	9	15,204	1	2
Ditto Ditto	from the 31ſt of October	to the 28th of February	121	Days		Ditto	5½	9,070	10	5			
Charles Chapman, Eſq;				—	—	Colonel	2½	- -	—	—	6,167	8	—
Alexander Champion, Eſq;				—	—	Ditto	2½	- -	—	—	6,167	8	—
Hugh Grant, Eſq;	from the 1ſt of September	to the 30th of October	60	Days		Lieutenant Colonel	1½	1,226	10	11	2,305	—	2
Ditto	from the 31ſt of October	to the 28th of February	121	Days		Ditto his Proportion of	8½	1,078	5	3			
Primroſe Galliez, Eſq;	from the 1ſt of September	to the 30th of October	60	Days		Ditto	1½	1,226	10	11	2,305	—	2
Ditto	from the 31ſt of October	to the 28th of February	121	Days		Ditto Ditto of	8½	1,078	5	3			
Gilbert Ironſide, Eſq;	from the 1ſt of September	to the 30th of October	60	Days		Ditto	1½	1,226	10	11	2,305	—	2
Ditto	from the 31ſt of October	to the 28th of February	121	Days		Ditto Ditto of	8½	1,078	5	3			
James Morgan, Eſq;	from the 1ſt of September	to the 30th of October	60	Days		Ditto	1½	1,226	10	11	2,305	—	2
Ditto	from the 31ſt of October	to the 28th of February	121	Days		Ditto Ditto of	8½	1,078	5	3			
George Sempill, Eſq;	from the 1ſt of September	to the 30th of October	60	Days		Ditto	1½	1,226	10	11	2,305	—	2
Ditto	from the 31ſt of October	to the 28th of February	121	Days		Ditto Ditto of	8½	1,078	5	3			
Matthew Leſlie, Eſq;	from the 1ſt of September	to the 30th of October	60	Days		Ditto	1½	1,226	10	11	2,305	—	2
Ditto	from the 31ſt of October	to the 28th of February	121	Days		Ditto Ditto of	8½	1,078	5	3			

COMMISSION on the DE

AFTER DEDU

Stipulated Payments to the King, the Nabob, and the Allowances to th
Provinces in the Collector General's Department for Six M

Current Rupees	502175	9	9	COMMISSION for One Year, from the 1
Ditto - - - - -	250000	0	0	to be deducted for One Half Year's Commiſſion
Current Rupees	252175	9	9	COMMISSION for Six Months, or 184 D
				each Share amounts to - - - Current Rup

The Honourable John Cartier, Eſq;	Governor	—	—	—	—	—		
James Alexander, Eſq;	Second in Council	—	—	—	—	—		
Sir Robert Barker, Knight,	Brigadier General	—	—	—	—	—		
Samuel Middleton, Eſq;	Member of Council	—	—	—	—	—		
Claud Ruſſell, Eſq;	Member of Council	—	—	—	—	—		
William Alderſey, Eſq;	Member of Council	—	—	—	—	—		
Thomas Kellſall, Eſq;	Member of Council	—	—	—	—	—		
Charles Floyer, Eſq;	Member of Council	—	—	—	—	—		
John Reed, Eſq;	Member of Council	—	—	—	—	—		
Francis Hare, Eſq;	Member of Council	from the 1ſt March	to the	23d May,	84			
Joſeph Jekyll, Eſq;	Member of Council	from the 24th May	to the	31ſt Auguſt,	100			
Charles Chapman, Eſq;	Colonel	—	—	—	—	—		
Alexander Champion, Eſq;	Colonel	—	—	—	—	—		
Hugh Grant, Eſq;	Lieutenant Colonel	—	—	—	—	—		
Primroſe Galliez, Eſq;	Lieutenant Colonel	—	—	—	—	—		
Gilbert Ironſide, Eſq;	Lieutenant Colonel	—	—	—	—	—		
James Morgan, Eſq;	Lieutenant Colonel	—	—	—	—	—		
The Honourable George Semple, Eſq;	Lieutenant Colonel	—	—	—	—	—		
Archibald Campbell, Eſq;	Lieutenant Colonel	—	—	—	—	—		
Thomas Goddard, Eſq;	Lieutenant Colonel	—	—	—	—	—		
John Cummings, Eſq;	Lieutenant Colonel	—	—	—	—	—		
Grainger Muir, Eſq;	Lieutenant Colonel	—	—	—	—	—		
John Upton, Eſq;	Lieutenant Colonel	—	—	—	—	—		
Thomas Dean Pearſe, Eſq;	Lieutenant Colonel	—	—	—	—	—		
John Tottingham, Eſq;	Lieutenant Colonel	—	—	—	—	—		
Chriſtian Ficker, Eſq;	Major	from 1ſt March	to 9th	April,	40	Days,		
		from 10th April	to 17th	July,	99	Days,		
		from 18th July	to 31ſt	Auguſt,	45	Days,		
Anthony Polier, Eſq;	Major	His Share the ſame as Major Chriſtian Ficke						
John Morriſon, Eſq;	Major	Ditto						Ditt
William Blair, Eſq;	Major	Ditto						Ditt
James Lillyman, Eſq;	Major	Ditto						Ditt
Henry Watſon, Eſq;	Major	Ditto						Ditt
Charles Morgan, Eſq;	Major	Ditto						Ditt
Alexander Hannay, Eſq;	Major	Ditto						Ditt
Arthur Forbes Auchmuty, Eſq;	Major	Ditto						Ditt
Daniel Wear, Eſq;	Major	Ditto						Ditt
Samuel Sears, Eſq;	Major	Ditto						Ditt
Thomas Ragull, Eſq;	Major	Ditto						Ditt
Louis Du Gloſs, Eſq;	Major	Ditto						Ditt
John Grant, Eſq;	Major	Ditto						Ditt
John Green, Eſq;	Major	from 10th April	to 17th	July,	99	Days,		
		from 18th July	to 31ſt	Auguſt,	45	Days,		
John Stainforth, Eſq;	Major	from 18th July	to 31ſt	Auguſt,	45	Days,		

East India Houſe, 1ſt March, 1773. Errors Excepted.

JOHN HOOLE, Auditor of In

E W A N N Y R E V E N U E S,

D U C T I N G T H E

to the Nabob's Miniſters; and on the Net Revenues of the Diſtricts and ix Months, from the 1ſt March to the 31ſt Auguſt, 1771.

---

the 1ſt September, 1770, to the 31ſt Auguſt, 1771.
iſſion already paid, from the 1ſt September, 1770, to the 28th February, 1771.

184 Days, from the 1ſt March to the 31ſt Auguſt, 1771, which, divided into 100 Shares,
Rupees 2521 12.

		Shares.			
		31	78174	4	0
		4½	11347	14	0
		5½	13869	10	0
		2	5043	8	0
		2	5043	8	0
		2	5043	8	0
		2	5043	8	0
		2	5043	8	0
		2	5043	8	0
84 Days		2	2302	7	10
t, 100 Days		2	2741	0	10
		2½	6304	6	10
		2½	6304	6	10
	His Proportion of	8½	1786	3	10
	Ditto	8½	1786	3	10
	Ditto	8½	1786	3	10
	Ditto	8½	1786	3	10
	Ditto	8½	1786	3	10
	Ditto	8½	1786	3	10
	Ditto	8½	1786	3	10
	Ditto	8½	1786	3	10
	Ditto	8½	1786	3	10
	Ditto	8½	1786	3	10
	Ditto	8½	1786	3	10
o Days, 5¼ Shares for 14 Majors, Current Rupees 205 9 2 9 Days, 5¼ Shares for 15 Majors, - - - - - - 474 14 2 5 Days, 5¼ Shares for 16 Majors, - - - - - 202 5 10	Ditto	5¼	882	13	2
an Ficker -	Ditto	5¼	882	13	2
- Ditto -	Ditto	5¼	882	13	2
- Ditto -	Ditto	5¼	882	13	2
- Ditto -	Ditto	5¼	882	13	2
- Ditto -	Ditto	5¼	882	13	2
- Ditto -	Ditto	5¼	882	13	2
- Ditto -	Ditto	5¼	882	13	2
- Ditto -	Ditto	5¼	882	13	2
- Ditto -	Ditto	5¼	882	13	2
- Ditto -	Ditto	5¼	882	13	2
- Ditto -	Ditto	5¼	882	13	2
- Ditto -	Ditto	5¼	882	13	2
9 Days, 5¼ Shares for 15 Majors, Current Rupees 474 14 2 5 Days, 5¼ Shares for 16 Majors, - - - - - 202 5 10	Ditto	5¼	677	4	0
5 Days, 5¼ Shares for 16 Majors, - - - - - - - - - -	Ditto	5¼	202	5	10
	Current Rupees	- -	185979	0	2
	At 2 *s.* 3 *d.* per Rupee, £.	- -	20922	0	0

or of Indian Accounts.

COMMISSION

Stipulated Payments to the King, the Nabob, and the A
Provinces in the Collector General's Depar

APPENDIX, No. 35, 36, 37.

No. 35.

Extract of Instructions to the Commissioners, dated 15th December 1769, containing Orders for laying open the Trade in Salt, Beetle-nut, and Tobacco.

Extract of the Company's Instructions to the Commissioners, dated the 15th September, 1769.

WE enjoin you to enquire into such abuses as have been committed or practised in carrying on and continuing an exclusive trade in the articles of salt, beetle-nut, and tobacco, contrary to the express directions and orders transmitted by the Court of Directors: We direct you to enquire into the reason why such orders have been disobeyed or neglected; and it is our intention, that those trades be laid open to all persons, as well natives as Europeans; and that English subjects be permitted to trade therein, only upon the same footing, and under the same duties and restrictions as natives or other subjects do; you will take particular care that these duties or regulations be not evaded under pretence of any respect due unto, or the influence of the English flag. It excites our utmost indignation to find that great fortunes have been acquired by persons in our service in trades carried on in direct opposition to our express injunctions and commands; and as we cannot too severely punish such contumacious practices, we desire you will endeavour to discover the principal actors and abettors in these acts of disobedience; and, upon due proof, that you will not only dismiss them from our service, but that you will take all legal measures to obtain satisfaction to the Company in the courts of justice in India; and in cases where the evidence may not be found sufficient or effectual to procure redress and satisfaction by the strict rules of law there, that you will transmit to us the fullest and most explicit proofs of the facts which you are capable of obtaining.

No. 36

Extract of Bengal General Consultations, dated the 12th December, 1770, concerning laying open the Inland Trade.

Fort William, the 12th December, 1770.

AT a consultation,

PRESENT,

The honourable John Cartier, Esq;
James Alexander,
Samuel Middleton,
Claud Russell,
Charles Floyer,
} Esquires.

The season for making salt contracts being now at hand, agreed that a publication for laying open the trade in salt, beetle-nut, and tobacco, be issued agreeably to the Company's orders *per* Mansfield, and that a copy of the publication be entered after the proceedings.

Fort William, 12th December, 1770.

Notice is hereby given, that the Honourable the East India Company have been pleased to lay open the trade in salt, beetle-nut, and tobacco, throughout these provinces; and that all persons, whether Europeans or others, are hereby permitted to engage in it, subject to the regulations already in force, and to such others as may be hereafter made by the honourable the members of the administration. By order of the honourable the President and Council.

W. WYNNE, Secretary.

No. 37

Fort William, the 13th May, 1771.

AT a committee of revenue,

PRESENT,

The honourable John Cartier, Esq; President.
William Aldersey,
Thomas Kelsall,
Charles Floyer,
John Reed,
Francis Hare,
} Esquires.

Mr. Russell indisposed.

The proceedings of the 7th instant read and approved.

Postscript of a Letter from Charles Stewart, Resident at Burdwan, dated 5th May, 1771.

—SINCE writing the above, I have received a complaint from the farmer at Mundlegaut, informing me that Kirparam Muckerjee has seized by force several parcels of salt, which being finally prepared, as is customary, had the seal or chop on them of the person to

whom they belong. This chop he has taken off, and in its ſtead affixed his own; declaring at the ſame time, that it is on account of the governor and council; and that the next day he would beat a tom-tom, ſignifying that every grain of that article provided this ſeaſon muſt, on the above account be delivered to him. I have likewiſe letters of complaint from the jelledar and tokedar to the ſame purport, who, though officers of the government, have not been able to prevent theſe proceedings. As this gomaſtah has already refuſed to ſubmit his diſputes to the examination of an aumeen ſent from hence; and as I look upon his conduct (if as above repreſented) highly culpable, I have therefore thought proper to ſend my aſſiſtant, Mr. Marriott, into this purgunnah, with orders to enquire into theſe complaints; and if he finds, on examination, the gomaſtah has been guilty of the crimes laid to his charge, to confine and ſend him priſoner to this factory, at the ſame time to forward to me the neceſſary proofs of his guilt. I flatter myſelf, gentlemen, you will altogether approve my conduct on this occaſion; for if gomaſtahs are permitted to exerciſe any other but a legal power in proſecuting their conſtituents buſineſs, the revenues and welfare of this province muſt ſoon give way to ſcenes of anarchy and confuſion.

(Signed) CHAS. STEWART.

Fort William, 13th May, 1771.

To the Honourable the Preſident, &c. Members of the Comptrolling Committee of Revenue.

Honourable Sir, and Sirs,

IN my letter of yeſterday I omitted to incloſe the petition of the Molungees of Mundlegaut therein mentioned; I therefore beg leave to forward it herewith. I remain, &c.

Burdwan, 7th May, 1771. (Signed) CHAS. STEWART, Reſident.

Fort William, the 13th May, 1771.

Extract of a Letter from John Cartier, W. Alderſey, and John Reed, to the Honourable Mr. Charles Stewart, Reſident at Burdwan.

KErperam Muckerjee is one of thoſe perſons who has complained of the conduct of Sam Chatterjee, and would of courſe have appeared at the Cutcherry here, in ſupport of his charge againſt the other; but as we find by your letter to us of the 5th inſtant, that he has preſumed to take the name of the Governor and Council in ſome meaſures which appear injurious to the country, We direct you will ſignify to him it is our pleaſure that he proceed to Calcutta about the time that Sam Chaterjee may be leaving Burdwan, that we may cauſe the conduct of both to be examined in the public Cutcherry. Such informations as Mr. Marriott may have obtained of the conduct of Kirparam Muckajee, we deſire you will forward to us for our inſpection.

In your letter of the 5th inſtant, you ſay you are induced to believe that the preſent complaints are preferred againſt Sam Chaterjee at the inſtigation of deſigning men, to ſupplant him in his farms, and build their fortunes on his ruin.

As we conſider it to be our duty to prevent ſuch ſchemes being purſued by any perſons under our authority, we deſire that you will point out to us immediately, if it is in your power, the names of thoſe men, that if they prove guilty, we may take proper notice of ſuch their conduct.

Fort William, 13th May, 1771. We are, Sir, your humble Servants,

(Signed) JOHN CARTIER,
W. ALDERSEY,
JOHN REED.

Fort William, the 13th May, 1771.

To the Reſident at Burdwan.

The Petition of the Molungees of Mundlegaut Purgunnah,

Whoſe Names are,

Nan Sout, Sookdeb Callah, Janooky Bang, Kerperam Mytu, Dyaram Dunga, Goopy Cordar, Govenderam Mytu, Baugabun Poorcoyte, Jugganaut Mytu, Goberdun Pankery, Nelloo Manjee, Sam Souky, Ramkiſtno Sout, Sookdeb Beara, Birjoo Roy, Hurry Kiſſun Poreah, Cally Beara, Seergmunto Parramaniſh, Sitteram Mytu, Callychurn Cawn, Julkuram Capaut, Janky Mullick, Hanoo Pureah, Kautick Boytull, Dyaram Jaund, Hurry Kiſſun Pater, Baniſſore Parramanick, Killeram Bady, Kerperam Sout, Hurry Kiſſen Pureah, Rada Chun Mundle, Chyton Murna, Luckiant Pureah, Jetoo Murna, Simunt Parranick, Okyll Moory, Luckain Carah, Hurry Churn Bearah, Bindabuno Sanky, Goburdun Souteah, Nundon Janna, Nunderam Gooreah, Bancheram Sattarah, Kiſſnoo Mytoo, Jaganaut Mytu, &c.

Sheweth,

APPENDIX, No. 37.

Sheweth,

THAT your petitioners, of their own free will and accord, having contracted with Sam Chatterjee, Santeram Sing, and Radje Kiſſore Murna, received from them the advances for the ſalt of the Bengal year 1177. Some of this ſalt they have already made, of which they have delivered in the accounts to the abovementioned people, but are now interrupted in the proſecution of their buſineſs by one Kerperam Muckerjee, who in the name of the Company, council, &c. ſeize your petitioners, confine them, and inſiſt upon their giving contract writings, and receiving dadney for the ſalt already contracted for; notwithſtanding the remonſtrance of your petitioners to the contrary.

You are our protector, and we are your poor tenants: We are not inclined to contarct twice for the ſame ſalt, and the dadney which has been forced upon us we want to return; but Kerperam Muckerjee keeps us in confinement, and will not liſten to our complaints: As we cannot come before you, we therefore humbly intreat you will take our hard caſe into conſideration, and do us juſtice.

Fort William, the 21ſt of May, 1771.

AT a committee of revenue;

PRESENT,

The honourable John Cartier, Eſq; Preſident.

Claud Ruſſell,
William Alderſey,
Charles Floyer,
John Reed,
} Eſquires.

To the Honourable the Preſident, &c. Members of the Comptrolling Committee of Revenue.

Honourable Sir, and Sirs,

IN my letter of the 5th, I informed you that I had ſent Mr. Marriott into Mundlegaut; and I have now to acquaint you, that he has made a ſcrutiny into the complaints againſt Kerperam Muckajee, upon which ſuch proofs have appeared of his violent, unfair, and unwarrantable proceedings in that purgunnah, that he has ſent him here in confinement to anſwer for the offence: on examination of the orders he has received from his conſtituents, I find he is directed only to make fair advances for ſalt, to receive it as it is made, and put it into golacks; but by the incloſed letters and depoſitions, you will perceive, gentlemen, he has, without regard to equity and juſtice, forced his advances on the Molungees, and on the ſtrength of it, has actually ſeized the ſalt contracted for, and delivered to other merchants, craſing the marks of the owners, and ſtamping that of his employers: Such a lawleſs conduct merits a public and local puniſhment, as an example to others; but out of reſpect to the gentlemen by whom he is employed, and whoſe orders he has exceeded, I am induced to refrain from inflicting it: Nevertheleſs, gentlemen, I think it my duty to ſend him to you under a guard of a naick and three ſepoys, that after examining the letters and depoſitions, you may take what meaſures with him you think the nature of his offence requires.

Burdwan, 15th May, 1771.

I remain, &c.
(Signed) CHAS. STEWART, Reſident.

Fort William, the 21ſt May, 1771.

AS an enquiry into the complaints of the Molungees againſt Sam Chutterjee, and againſt Kerparam Muckerjee, by Mr. Stuart, would, if made by the whole committee, greatly retard the other buſineſs, and prove prejudicial to the Honourable Company's revenues, through a delay in ſending the neceſſary orders and inſtructions, and in anſwering the daily letters addreſſed to us from all parts of the country;

Reſolved, That Meſſrs. Ruſſell, Kelſall, and Floyer, do form themſelves into a Committee of Enquiry, for the examination of the Molungees' complaints againſt Sam Chutterjee, and Mr. Stuart's complaint againſt Kerparam Muckerjee: And,

Ordered, That all the papers relative thereto, which have been laid before us, be delivered to theſe gentlemen by our ſecretary.

Fort William, the 21ſt May, 1771.

To the Honourable Charles Stuart, Eſq; Reſident at Burdwan.

SIR,

IN compliance with your orders to me of the 7th inſtant, I repaired to this place, and have made the enquiry directed by you, into the complaints againſt Kerparam Muckerjee: I have found him guilty of having, by means of his hircaras, peons, and adduldars, eraſed from ſeveral parcels of ſalt the addul, or chop of the perſon to whom ſuch ſalt belonged, and in its ſtead, having affixed one inſcribed "Mr. Charles Floyer, Company, Sahebhaung:" This he acknowledges; and as a further proof, I encloſe to you the depoſitions of ſeveral Molungees, taken on oath

oath before me. Should other evidences of his guilt be wanting, they may moſt eaſily be procured, as there are at this time in the Cutcherry, complaints againſt him on the above account, from no leſs than 49 villages in this purgunnah; but as he does not deny the crime he is charged with, I flatter myſelf the proofs I have ſent will juſtify my complying with your order for ſending him priſoner to the factory at Burdwan. He accordingly accompanies this letter, and is under charge of a naig and three ſepoys.

To rectify as far as may be, the ill conſequences of this man's bad conduct, I have given orders to the tannadar of the purgunna, to ſee reſtored to the proper owner, all ſuch parcels of ſalt, as have had the gomaſtah's addul affixed thereto; taking care on the examination, that full proof be given, that the ſalt was marked with the complainant's addul, and delivered to him by the Molungees with whom he had contracted for it, previous to the gomaſtah's having fixed his addul thereon. This precaution I think extremely neceſſary, becauſe the gomaſtah ſays, he has contracted with ſeveral Molungees for ſalt of the preſent ſeaſon; and allowing this to be true, can he therefore be juſtified in ſeizing the ſalt already delivered by the Molungees to other merchants, in part of prior contracts? But this you will ſee he has done, by the depoſitions incloſed.

I take this opportunity to inform you, that at Aumptah, in the purgunnah of Bullcah, repreſentations were made to me, that the large bund was much out of repair, and if not mended before the rains ſet in, conſiderable prejudice would accrue to the ryotts.

Barbuttypoor, 11*th May*, 1771. I am, &c.
(Signed) W. MARRIOTT.

Fort William, the 21ſt May, 1771.

To the Honourable Charles Stuart, Eſq; Reſident at Burdwan.

SIR,

THE original of the incloſed copy of a petition ſigned by 32 oudadars, was delivered to me by them in the Cutcherry this day; and being at a loſs how to determine on one part of it, I requeſt to be favoured with your inſtructions, in what manner I am to proceed in relation to the advances (amounting to 1048 rupees) which they complained were forced on them by Kirperam Muckurgee, and which (as you will perceive from the petition) they are deſirous of returning; requeſting at the ſame time, that they may receive back the contracts they have delivered to him.

Barbuttypoor, 13*th May*, 1771. I am, &c.
(Signed) W. MARRIOTT.

Depoſition upon Oath of the following Molungees of the Villages, Goodar, Poolut, and Parbuttypoor, taken in the Cutcherry of Parbuttypoor, the 10*th May*, 1771.

KIllaram Mundull, Jagrenaut Car, Sunatun Moitey, Durmoodas Currun, and Luckun Manjey, declare, That of their own free will and accord, at the beginning of the Bengal year 1177, they contracted with Sam Chatterjee, for 765 maunds of ſalt, to be provided, and delivered by them, in the ſaid villages. That in compliance with the ſaid contract, and in part of their engagement, they did deliver to Sam Chatterjee's ſervants ſome ſalt, which, according to the uſual cuſtom, remained near the Collaries, with Sam Chatterjee's addul, or chop, affixed thereto: That about ſeven or eight days ago, an hircara, a peon, and an adduldar, came to their villages, and eraſing from the ſaid ſalt Sam Chatterjee's addul, in its ſtead they fixed another, which on enquiry appears to be inſcribed, "Mr. Charles Floyer, Company, Saubaung."

The above I declare to be a true tranſlation of what the aforeſaid Molungees repeated to me.
(Signed) WILLIAM MARRIOTT.

Fort William, the 21ſt May, 1771.

Depoſition upon Oath of the following Molungees of the Villages Augbaug, Hurrnarainpoor, Gawzeebar, and Connoypoor, taken in the Cutcherry at Parbuttypoor, the 11*th May*, 1771.

GOvindram Gurrie, Nillooroy, Nimmo Gurrie, Diaram Saunt, Gungaran Dully, Nittie Mundull, Beerud Ullah, Jagrenaut Mundull, and Guburdun Tutee, declare, That of their own free will and accord, at the beginning of the Bengal year 1177, they contracted with Sam Chatterjee for 409 maunds of ſalt, to be provided, and delivered by them, in the ſaid villages. That in compliance with the ſaid contract, and in part of their engagement, they did deliver to Sam Chatterjee's ſervants ſome ſalt; which, according to the uſual cuſtom, remained near the collaries, with Sam Chatterjee's addul, or chop, affixed thereto. That about four days ago, one Judderam Boſe, belonging to Kerperam Muçkerjee, came to their villages, and with the aſſiſtance of a peon, an hircara, and an adduldar, did eraſe Sam Chatterjee's addul, and in its ſtead, affix another, which on enquiry appears to be inſcribed, "Mr. Charles Floyer, Company, Saubaung." And that Kerperam Muckerjee, by placing peons over them, endeavour-

voured to make them receive advances for ſalt, to which however they did not conſent, as they were previouſly engaged to Sam Chatterjee.

The above I declare to be a true tranſlation of what the aforeſaid Molungees repeated to me.

(Signed) W. MARRIOTT.

Fort William, the 21ſt May, 1771.

Depoſition upon Oath of Rupie Currat, Oudadar, and Raddoo Currah, Molungee, taken in the Cutcherry of Parbuttypoor, the 11th May, 1771.

THEY declare that a peon carried them before Kerperam Muckerjee, who aſked them to contract with him for ſalt of the preſent ſeaſon, which they refuſed to do, alledging that they were already under engagements with Sam Chatterjee: That Kerperam Muckerjee then told them, if they did not conſent to contract with him, they ſhould receive great puniſhment. That thus ſituated, they were obliged to conſent: That they ſigned a contract, drawn up by him, on account of themſelves, and ſix other Molungees their partners, for 350 maunds of ſalt, and received from him 62 rupees.

The above I declare to be a true tranſlation of what the aforeſaid people repeated to me.

(Signed) W. MARRIOTT.

Fort William, the 21ſt May, 1771.

Depoſition upon oath of the following Molungees of the villages Pepul, Nan, and Goodar Borundah, taken in the Cutcherry at Parbuttypoor, the 10th May, 1771.

COllychurn Mundull, Bogroy Mundull, Bobun Dundapaut, Bobun Adduck, Jenjallee Dewarree, and Raddo Mundull, declare, That of their own will and accord, at the beginning of the Bengal year 1177, they contracted with Sam Chatterjee for 2135 maunds of ſalt, to be provided, and delivered by them, in the ſaid villages. That in compliance with the above contract, and in part of their engagement, they did deliver to Sam Chatterjee's ſervants ſome ſalt, which, according to the uſual cuſtom, remained near the collaries, with Sam Chatterjee's addull or chop affixed thereto: That about ſeven or eight days ago an Hircara, a Peon, and an Adduldar came to their villages, and eraſing the addul from the ſaid ſalt, in its ſtead affixed another, which on enquiry appears to be inſcribed, "Mr. Charles Floyer, Company, Saubhaung:" That ſome of them did contract with Kerperam Muckerjee for ſalt of the preſent ſeaſon, but not till they had been confined in his houſe, and told by his Peons, that they ſhould not be releaſed until they received money in advance, on which they were obliged to take it, and one of them received 202 rupees.

The above I declare to be a true tranſlation of what the aforeſaid Molungees repeated to me.

(Signed) W. MARRIOTT.

Fort William, the 21ſt May, 1771.

Depoſition upon oath of Sookmoy Sanna of the Village Futtypoor, taken in the Cutcherry at Parbuttypoor, the 11th May 1771.

HE declares, That his Father Gurroy Sanna (who is Oodadar or Sirdar to 75 Molungees) contracted of his own free will and accord, on account of himſelf and the above Molungees, with Sam Chatterjee, in the beginning of the Bengal year 1177, for 9451 maunds of ſalt: That his father being an old man, and incapable therefore of much attention, the management of this buſineſs was committed to his care: That Kerperam Muckerjee, at different times, put ſix peons upon him, who to intimidate him to receive advances for ſalt, told him, if he did not conſent to accept them, Hircaras and Seapoys ſhould plunder his houſe and deſtroy every thing belonging to him: That, however, he would not conſent to receive the advances for ſalt from Kerperam Muckerjee: That apprehenſive, therefore, of what might happen, he contrived to remove his wife and family from his houſe, and then ran away himſelf; but hearing that a gentleman was arrived in the Purgunnah from Burdwan, he returned again two days ago, hoping to obtain from him redreſs.

The above I declare to be a true tranſlation of what the aforeſaid Gurry Sanna repeated to me.

(Signed) W. MARRIOTT.

Fort William, the 21ſt May, 1771.

The following Molungees, Nurratun, Suſmull, Biraghee, Mundull, Oudub Azra Jugul Jung Roopey Baug, Oudub Bullub, Goopey Curra, and Ram Colah, are the only ones who are now preſent of the 75 mentioned under the foregoing Oudadar; and what follows is their depoſition upon oath taken in the Cutcherry at Parbuttypoor, the 11th May, 1771.

THEY declare, That they were ſeized by four Peons, and carried before Kerperam Muckerjee, who aſked them to contract with him for ſalt: That they told him they could not ſo do, becauſe their Oudadar had already contracted on their account for the ſalt of this ſeaſon with Sam

 Chatterjee:

Chatterjee: That after having been confined ſix hours (or two pars) in Kerperam Muckerjee's houſe, he told them, that all the Molungees in the Purgunnah had contracted with him, and unleſs they did ſo likewiſe, they ſhould not be releaſed: That, thus ſituated, they were obliged to conſent; and they ſigned the contract drawn up by him for 731 maunds of ſalt, and received from him 46 rupees.

The above I declare to be a true tranſlation of what the before-mentioned Molungees repeated to me.

(Signed) W. MARRIOTT.

Fort William, the 21ſt May, 1771.

Extract—Proceedings of Committee of Revenue, the 13th and 21ſt May, 1771, concerning Kerperam Muckerjee, and containing Depoſitions of the Molungees.

Complaint of 32 Huddadars and Molungees of Purgunnah, Mundlegaut, &c.

Lalloe Mangee,
Doyaram Sung,
Harroc Poudee,
Kiſſor Pattor,
Santoes Gorroy,
Govindaram Jellah,
Chouton Manna,
Setteram Mayatty,
Luttoe Daſs,
Gongaram Jellah,
Guppy Mayatty,
Kirporam Mayatty,
Keerporam Mayatty,
Soderam Mayatty,
Annoderam Mannah,
Givindaram Mayattah,
Guppy Gobindar,
Reidoyram Mayatty,
Gombeer Sauott,
Goveram Mangee,
Lockon Mondell,
Jettoe Mannah,
Geeppy Gopaut,
Govindaram Poramanick,
Gopaul Mannah,
Gopaul Darrah,
Gobordon Sahont,
Soberam Mannah,
Hotty Manjee,
Chintah Monnah Shatra,
Horrykiſt Powdie,
Lockycant Powdie.

THE above-named Huddadars and Molungees have contracted with Roy Kiſſor Mannah, that he will advance money to them, and they ſhall deliver him ſalt for the amount advanced. This contract was made in the Bengal year 1174, from that time till 1177 they have complied with the contract and have delivered every year the ſalt to Roy Kiſſor Mannah. In the ſame year, in the month of March, Kerperam Muckerjee came to Porbuttypore, put Peons upon them, and by force advanced money to them for Dadney of ſalt; and after he forced and broke the marks or adduls of the places where the ſalt of Roy Kiſſor Mannah was, and put his own marks to take the ſalt by force. Therefore the above named Huddadars and Molungees beg Mr. Marriott to render them juſtice.

No. 38.

Extract of Bengal Select Conſultations, dated the 18th September, 1765, reſpecting the Plan for carrying on the Inland Trade, with the Board's Orders to the Committee of Trade to proceed agreeably thereto.

AT a ſelect Committee, the 18th September, 1765,

PRESENT,

The Right Honourable Lord Clive, Preſident,
Wm. B. Sumner, Eſq;
Brigadier General Carnac,
Harry Verelſt, Eſq;
Francis Sykes, Eſq;

Reſuming the conſideration of the plan for carrying on the inland trade, in order to determine with reſpect to the company and the claſſes of proprietors, the committee are unanimouſly of opinion, that whatever ſurplus monies the Company may find themſelves poſſeſſed of, after diſcharging their ſeveral demands at this Preſidency, the ſame will be employed more to their benefit and advantage, in ſupplying largely that valuable branch of their commerce, the China trade, and in aſſiſting the wants of their other ſettlements; and that it will be more for their intereſt to be conſidered as ſuperiors of this trade, and receive a handſome duty upon it, than to be engaged as proprietors in the ſtock. Beſtowing therefore all due attention to the circumſtance of the Company's being at the ſame time the head and maſters of our ſervice, and now come into the place of the country Government by his Majeſty's Royal Grant of the Duannee, it is agreed,

that

that the inland trade in the above articles ſhall be ſubject to a duty to the Company after the following rates, which are calculated according to the beſt judgment we can form, the value of the trade in general, and the advantage which may be expected to accrue from it to the proprietors:

On SALT, 35 *per cent.* valuing the 100 mauds at the rate of 90 rupees, and in conſideration hereof the preſent collaree duty to be aboliſhed:
On BEETLE-NUT, 10 *per cent.* on the prime coſt:
On TOBACCO, 25 *per cent.* on ditto.

By this calculation we hope may be produced a clear revenue to the Company of at leaſt 100,000*l.* ſterling *per annum*; and ſhould it appear upon further experience of the trade, that the profits will admit of an increaſe in theſe rates of duties, we hereby reſolve that a fair and impartial repreſentation of the ſame ſhall be made to our honourable maſters, in order to receive their directions; as it is our fixed determination to render them all poſſible ſatisfaction in this point.

With reſpect to the Proprietors, it is agreed and reſolved, that they ſhall be arranged into three claſſes; that each claſs ſhall be intitled to ſo many ſhares in the ſtock, and that a certain capital ſtock ſhall be agreed upon in order to aſcertain the value of each ſhare.

According to the ſcheme, it is agreed, that claſs firſt ſhall conſiſt of the governor, five ſhares—the ſecond, three ſhares—the general, three ſhares—ten gentlemen of council, each two ſhares; twenty ſhares—two colonels, each two ſhares; four ſhares. In all thirty-five ſhares for the firſt claſs.

That claſs ſecond ſhall conſiſt of one chaplain, fourteen junior merchants, and three lieutenant colonels; in all eighteen perſons; who ſhall each be intitled to one third of a counſellor's proportion, or two thirds of one ſhare; and which makes in all twelve ſhares for the ſecond claſs. We mean always to include in this number ſuch junior merchants as the Coumpany have thought proper to fix in the ſervice; who, as well as the factors in the next claſs that may be reſtrained from riſing as covenant ſervants, ſhall however be intitled to their full ſhare of the advantages of this trade.

That claſs third ſhall conſiſt of thirteen factors, four majors, four firſt Surgeons at the preſidency, two firſt Surgeons at the army, one ſecretary to the council, one ſub-accomptant, one Perſian tranſlator, and one ſub-export warehouſe-keeper; in all twenty-ſeven perſons, who ſhall each be intitled to one ſixth of a counſellor's proportion, or one third of one ſhare; and which makes in all eight ſhares for the third claſs.

It is neceſſary however to be obſerved, that by this arrangement it is intended, and it is accordingly hereby,

Ordered, that twelve ſhares in this trade ſhall be allotted to eighteen perſons, compoſed of the firſt ſenior and junior merchants, liteutenant colonels, and chaplain or chaplains; all exceeding that number of thoſe ranks muſt ſtand excluded until they can be included in it; and chaplains, be they more or leſs, to be reckoned only as one ſenior or junior merchant.

That eight ſhares in this trade ſhall, in like manner, always be alotted to twenty-four perſons compoſed of the ſenior factors, majors, ſurgeons, and the three officers above ſpecified; all exceeding that number of thoſe ranks are not to ſhare till they can be included in it.

The committee have thus ſettled the arrangement of the claſſes and the ſhares in the ſtock; but they leave to the committee of trade to aſcertain the amount of the capital, as they muſt be the moſt competent judges of what fund will be required.

That the trade may meet with no interruption, and for the better regulating the ſame, the committee of trade may from time to time form bye-laws, which having been communicated, approved, and ſigned to by the body of proprietors, they (the committee) ſhall be impowered to enforce and carry into execution.

That the books of the ſociety ſhall be opened the 1ſt of every ſeptember, and cloſed the 31th the following Auguſt; that for the preſent year all perſons who ſhall from this time be deemed proprietors, and whoſe names ſhall be inrolled by the committee of trade, agreeably to this ſcheme of diſtribution, ſhall be intitled to their proportion of profits ariſing on the trade during the courſe of the year, whether abſence, or death ſhould enſue; and ſo in all future years, after the names of the perſons who may compoſe the claſſes ſhall have been regularly inrolled.

Reſolved, that no perſon ſhall ſhare in a double capacity, and receive a benefit at the ſame time from his rank in the ſervice; and alſo from ſuch employment as he may happen to enjoy.

Ordered, that a copy of theſe proceedings be prepared and laid before the council, that they may tranſmit the ſame, with their directions, to the committee of trade.

(Signed) CLIVE.
WM. B. SUMNER.
JOHN CARNAC.
H. VERELST.
FRAS. SYKES.

Extract

APPENDIX, No. 39.

Extract of Bengal general conſultations, 25th September, 1765.

PRESENT,

The right honourable Lord Clive, preſident,
William Brightwell Sumner,
Brigadier General John Carnac,
Harry Verelſt,
Francis Sykes,
Ralph Leyceſter, and
George Grey, Eſquires.

THE Preſident lays before the board a copy of the proceedings of the Select Committee, containing their concluſion of the plan for the inland trade with reſpect to the Company, and the different claſſes of the proprietors. And

The ſame having been peruſed, agreed it be tranſmitted to the Committee of trade with inſtructions to proceed agreeably thereto.

(Signed) CLIVE.
Wm. B. SUMNER.
H. VERELST.
R. LEYCESTER.
GEORGE GRAY.

No. 39.

Atteſted Copy of a Minute of the General Court, the 18th May, 1764, reſpecting the Trade in Salt, Beetle-nut, and Tobacco.

At a General Court held on Friday the 18th May, 1764,

Reſolved,

THAT it be recommended to the court of directors to reconſider the orders ſent to Bengal, relative to the trade of the Company's ſervants in the articles of ſalt, beetle-nut, and tobacco; and that they do give ſuch directions for regulating the ſame, agreeably to the intereſts of the Company and the ſubah, as to them may appear moſt prudent, either by ſettling, here at home, the reſtrictions under which this trade ought to be carried on, or by referring it to the govenor and council of Fort William, to regulate this important point, in ſuch a manner as may prevent all future diſputes betwixt the ſubah and the Company.

Atteſted by P. MICHELL, Secretary.

Extract of Bengal Select Conſultations, dated the 10th Auguſt, 1765, containing Regulations for carrying on the Inland Trade in Salt, Beetle-nut, and Tobacco.

Fort William.

AT a Select Committee, 10th Auguſt, 1765,

PRESENT,

William Brightwell Sumner, Eſq; Preſident.
Harry Verelſt, Eſq;

In Conformity to the Honourable Company's orders, contained in their letter of the 1ſt June, 1764, the Committee now proceed to take into their conſideration the ſubject of the inland trade, in the articles of ſalt, beetle-nut, and tobacco, the ſame having been frequently diſcourſed of at former meetings, and Mr. Sumner having lately collected the opinions of the abſent Members at large on every circumſtance.

It is agreed and reſolved, that the following plan for conducting this trade ſhall be carried into execution; the Committee eſteeming the ſame moſt correſpondent with the Company's orders, and conducive to the ends which they have in view, when they require that the trade ſhall be put upon ſuch a footing as may appear moſt equitable for the benefit of their ſervants, leaſt liable to produce diſputes with the country government, and wherein their own intereſt, and that of the nabob, ſhall at the ſame time be properly attended to and conſidered.

1ſt, That the whole trade ſhall be carried on by an excluſive Company, formed for that purpoſe, and conſiſting of all thoſe who may be deemed juſtly entitled to ſhare. That a proper fund ſhall be raiſed, by a Loan at intereſt, for the ſupply and ſupport of the ſame; and that it ſhall commence in the month of September enſuing, or as ſoon after as may be found moſt convenient.

2dly, That all ſalt, beetle-nut, and tobacco, produced in, or imported into, Bengal, ſhall be purchaſed by this eſtabliſhed Company, and public Advertiſement ſhall be iſſued, ſtrictly prohibiting all other perſons whatever, who are dependant on our government, to deal in thoſe articles.

3dly, That application ſhall be made to the nabob to iſſue the like prohibition to all his officers and ſubjects of the diſtricts where any quantity of either of thoſe articles is manufactured or produced.

4thly,

4thly, That the ſalt ſhall be purchaſed by contract, on the moſt reaſonable terms, giving the preference to the factories of Dacca, Chittagong, Burdwan, and Midnapoor, for the produce of their reſpective Diſtricts, to the Fouſdar of Houghly, and the other Zemindars, for the produce of Ingellee, Tumlook, Myſidole, &c. and to ſuch perſons as may offer the moſt reaſonable propoſals, for the quantity produced in the Calcutta lands.

5thly, That the beetle-nut and tobacco ſhall in like manner be purchaſed by contract, under ſuch terms and conditions as, upon proper inquiry, ſhall appear to the managers to be moſt conformable to the intereſt concerned.

6thly, That the contractors for the ſalt ſhall agree to deliver it at certain fixed places at a ſtipulated rate *per*° Maunds, comprehending ſuch an advance upon their contracts with the Zemindars and Molungees as may be eſteemed an Equivalent to their riſk, trouble, and bad debts.

7thly, That as the advances will be made by the contractors to the Zemindars, &c. at certain periods of the ſeaſon, in the uſual manner, ſo ſhall the advances from the public Company to the contractors be made in proportion thereto.

8thly, That the ſalt, beetle nut, and tobacco, thus purchaſed by the public Company, ſhall be tranſported to a certain number of places for ſale, to be there, and there only, diſpoſed of by their agents; and that the country merchants may then become the purchaſers, and again tranſport the articles whither they think they have the greateſt proſpect of profit; that by this means not only the frequent oppreſſions the inhabitants of the country have ſuffered, by Europeans having permiſſion to traverſe to every place for the ſale of thoſe commodities, will be put a ſtop to, but, by thus reſerving to the natives and merchants a competent ſhare of the profits, both in the purchaſe and ſale, we may hope for the good effect of removing the general odium that has prevailed, from our ſeeking to deprive them of every part of that trade.

9thly, That as it is apprehended ſome difficulty will ariſe in ſecuring the produce of the Dacca and Chittagong Diſtricts, by reaſon of the property of the lands being ſcattered in a number of hands, all dependant on the government, it is agreed, that application ſhall be made to the nabob, for Perwannahs on the ſeveral Zemindars of thoſe Diſtricts, as well as thoſe of Houghley, &c. ſtrictly ordering and requiring them to contract for all the ſalt that can be made on their lands with the Engliſh alone, and forbidding the ſale to any other perſon or perſons whatſoever.

10thly, That the honourable Company ſhall either ſhare in this trade as proprietors, or receive an annual duty upon it, as may appear to be moſt for their intereſt, when conſidered with their other engagements and demands at this preſidency.

11thly, That the nabob ſhall in like manner be conſidered, as may be judged moſt proper, either as a proprietor, or by annual Nuzzerannah, to be computed upon inſpecting a ſtatement of his duties on ſalt in former years.

12thly, That the manner in which the honourable Company and the nabob ſhall be conſidered, being once determined, the remainder of this trade ſhall be divided amongſt the Company's ſervants, arranged under certain claſſes, and each claſs to ſhare a certain proportion of the capital ſtock.

13thly, That a Committee of trade ſhall be appointed to receive the management of this plan, and proſecute the ſame in all its branches: that they ſhall be immediately authoriſed to take meaſures for raiſing the fund at intereſt, and to receive propoſals, and ſettle the contracts: and further, that for their aſſiſtance in this work, a perſon ſhall be appointed in the quality of their Secretary and accomptant.

The foregoing regulations, the ſelect Committee judge, will be found a ſufficient groundwork for commencing this trade; to be improved hereafter, as circumſtances may occur and direct. And it is therefore agreed,

That they be delivered over to the Committee of trade, as ſoon as they are appointed, with inſtructions to proceed in raiſing the money, and making the contracts.

The points contained in the 10th, 11th, and 12th regulations, as their not being adjuſted need be no impediment to the proſecution of the buſineſs, ſo the Committee eſteem them of ſo much importance, that the ſettlement of them ſhould be delayed until the abſent members return to Calcutta, and they can be deliberated upon at a full Committee.

Agreed therefore, that the Committee of trade be alſo adviſed of this reſolution, and that they ſhall be hereafter informed of the diſtribution which may be ſettled, with any other regulations which may occur relative thereto, for their government.

Mr. Sumner acquaints the Committee, That, being appriſed of the intention contained in the 3d and 9th regulations, he deſired Mr. Sykes, when he lately went up to Moorſhedabad, to apply to the nabob for the neceſſary perwannahs for authoriſing and facilitating this trade; and that he has accordingly received from that gentleman, perwannahs to this purpoſe, being 106 in number: the ſame he now preſents to the committee, together with ſeveral papers of information, which he has collected, regarding the produce of the different diſtricts, and the conditions that Salt can be contracted for.

Ordered,

Ordered, that they be delivered over to the committee of trade, for their guidance.

Taking now into conſideration, the appointment of this committe of trade, the ſelect committee are of opinion, that it ſhould be compoſed of two members of their body, and two gentlemen of the council.

Agreed, therefore, that we recommend to the council, to appoint two of their members, to be joined with two of the committee, to conſtitute this board, and receive charge of the plan; and at the ſame time, to appoint a proper perſon to the office of ſecretary and accomptant.

(Signed) W. B. SUMNER.
H. VERELST.

Extract of letters from Lord Clive, the ſelect committee, and the governor and council at Bengal, dated the 30th September, 1765, concerning, regulations for carrying on the Salt trade.

Extract of a letter from the Right Honourable Lord Clive, preſident and governor at Bengal, to the court of directors, dated the 30th of September, 1765.

16. THE regulation of the nabob's miniſtry, the acquiſion of the dewannee, and the honourable terms on which we have concluded a peace with the vizier of the empire, have placed the dignity and advantages of the Engliſh East India Company on a baſis more firm than our moſt ſanguine wiſhes could, a few months ago, have ſuggeſted. Theſe however, alone, will not enſure your ſtability. Theſe are but the outworks which guard you from your natural enemies, the natives of the country: All is not ſafe: Danger ſtill ſubſiſts from more formidable enemies within, luxury, corruption, avarice, rapacity: Theſe have poſſeſſion of your principal poſts, and are ready to betray your citadel. Theſe, therefore, muſt be extirpated, or they will infallibly deſtroy us; for we cannot expect the ſame cauſes which have ruined the greateſt kingdoms, ſhould have different effects on ſuch a ſtate as ours. That ſudden growth of riches from whence thoſe evils principally ariſe, demands our moſt ſerious attention. The affairs of Bengal, however glorious and flouriſhing the proſpect may now be, cannot be ſucceſsfully managed by men whoſe views extend not beyond a year or two, and who will ſet all orders from the Court of Directors at defiance, well knowing they muſt have acquired an affluent fortune, or at leaſt a comfortable independency, before reſentment can reach them. A competency ought to be allowed to all your ſervants, from the time of their arrival in India, and advantages ſhould gradually increaſe to each, in proportion to his ſtation; but I would have few of them entertain Hopes of returning to their native country, till they ſhall have attained the rank of counſellor; then the proſpect ſhould open to them, and they ſhould be certain of being enabled to return in a few years with independant fortunes. This certainty would ariſe from the freight ſhips, from the privileges of trade, (the advantages of which you are not unacquainted with) and alſo from the profits upon Salt, Beetle, and Tobacco, agreeably to the new regulation which we have made, in order to rectify the abuſes that have been ſo long committed in thoſe branches of trade, to the great detriment of the country government, without view of benefit to the Company.

17. The regulation now eſtabliſhed for the Salt trade, will, I hope, be entirely to your ſatisfaction. I at firſt intended to propoſe, that the Company, and their ſervants, ſhould be jointly and equally concerned in the trade itſelf, but upon better conſideration, I judged that plan to be rather unbecoming the dignity of the company, and concluded it would be better that they ſhould give the trade intirely to their ſervants, and fix a duty upon it for themſelves, equivalent to half the profits. This duty we have computed at the rate of 35 *per cent.* for the preſent; but I imagine it will be able next year to bear an increaſe. The articles of Beetle and Tobacco being of leſs conſequence, and yeilding much leſs advantage, the duites upon them of courſe muſt be leſs. For further particulars of theſe regulations, I beg leave to refer you to the committee's letter and proceedings, as I would not here trouble you with the repetition of a matter which is there ſo fully laid before you.

18. The advantages propoſed for the governor and council, would undoubtledy appear extremely large, to thoſe who are unacquainted with the riches of Bengal, and the numberleſs opportunites which the Company's ſervants have of acquiring money. But you who are now perfectly informed of the revenues of theſe kingdoms, and the prodigious emoluments within the reach of gentlemen high in the ſervice, will, I am perſuaded, agree with me, that if ſome plan of the nature propoſed, be not adopted, the governor and council will not fail to acquire much larger fortunes, by other means, in a much ſhorter time, which muſt always be productive of that quick ſucceſſion, not only ſo detrimental to your commercial intereſt, but ſo totally incompatible with the acquiſition of political knowledge, which ought now to be conſidered as a very material qualification in all your civil as well as military ſervants. To obviate an objection which may ariſe, that they may poſſibly proceed in the old way of procuring money, notwithſtanding they accept of theſe allowances, I would have an oath tendered to them of as ſtrong and ſolemn nature as can be penned. I have drawn out the form of one agreeably to my idea of the expedient, and have the honour to incloſe it for your conſideration. To this may be annexed, a penalty bond of 150,000*l.* to be executed by the governor, and of 50,000*l.* to be executed by each

of

of the council. Thus the conſcience of ſome will be awakened by the legal conſequences of perjury, and pecuniary puniſhment will be a ſure guard over the honeſty of others. Could the hearts of men be known by their general character in ſociety, or could their conduct, in a ſtate of temptation, be aſcertained from their moderate attention to wealth, whilſt the ſudden acquiſition of it was impoſſible, the propoſal I make would be an affront to religion and to morality; but ſince that is not the caſe in any part of the world, and leaſt of all ſo in the Eaſt, we muſt, for our own ſecurity, impoſe ſuch reſtraints, as ſhall make it impoſſible even for hypocriſy to introduce corruption.

19. The committee's letter will ſpecify the proportion of emoluments propoſed for the field officers, from the new acquired advantages upon Salt. The ſame objection may perhaps be made to this, which I ſuppoſe was likely to occur, with reſpect to the plan for the benefit of the council ſervants: If ſo, I beg leave to refer you to my propoſal and remarks upon that ſubject, which are equally proper and applicable to this.

Extract of a letter from the Select Committee at Bengal, to the Court of Directors; dated 30th September, 1765.

32. BY conſulting our proceedings of the 10th Auguſt, and 18th September, you will be able to judge of the progreſs we have made in carrying your orders into execution relative to the trade in Salt, Beele-nut, and Tobacco. This ſubject we conſidered with all the attention poſſible, and regard to your intereſt, and the good of the ſervice. We found that to remove the inconveniences of a free trade, prevent the oppreſſions daily committed, ſave this valvable article of commerce from ruin, and diffuſe the benefits reſulting indiſcriminately among all your ſervants intitled to duſtucks, it was neceſſary to veſt the whole in an excluſive company, compoſed of the three firſt claſſes of your covenanted ſervants, the field officers, chaplains, and head ſurgeons. In admitting the field officers, and ſtating the proportions allotted to each claſs, we had particular regard to the preſent ſituation of your council, and field officers, who are now excluded many emoluments they before enjoyed. It is our opinion that gentlemen who have riſen to their ſtations with credit and reputation, are certainly intitled to ſomething more than a ſubſiſtance. They even have a right to expect ſuch advantages in your ſervice, as may enable them to return in a few years, with independence, to their native country. With reſpect to the company, we are unanimouſly of opinion, it is more for their intereſt to be conſidered as ſuperiors than proprietors; and as the royal grant of the dewanny renders the 11th aricle unneceſſary, we are thereby enabled to ſubject the trade to a duty which will produce a clear annual revenue of 120,000 Pounds Sterling. Whatever ſurplus of their revenues, the Company may find themſelves poſſeſſed of, after diſcharging all the demands on this preſidency, we imagine, may be employed much more to their benefit, in ſupporting and extending the China trade, and aſſiſting the wants of the other preſidencies. However, ſhould it either appear that we have miſtaken the Company's real intereſt, or that the profits of the trade will admit of increaſed duties, *it is our reſolution to give all poſſible ſatisfaction on theſe points to our honourable maſters, and to lay before you a fair, full, and candid repreſentation of the amount of the coſts, charges, and ſales of the firſt year.*

Extract of the general letter from Bengal; dated the 30th September, 1765.

40. THE ſelect committee having taken under conſideration, your orders touching the inland trade in the articles of ſalt, beetle-nut, and tobacco, they communicated to the board, in their next proceedings, a ſet of regulations formed thereupon, as the ground-work of a plan for carrying it on in future; we beg leave to refer you to the proceedings themſelves for your particular information of this plan; and have here to inform you, that Meſſrs. Sumner, Vereliſt, Leyceſter, and Gray, were, in conſequence, conſtituted the committee for receiving charge thereof, and managing it on behalf of the body of proprietors, with authority to correſpond with the ſubordinate factories, and to purſue all ſuch meaſures as might conformably thereto appear to them eligible and proper; and that the neceſſary advice and orders were given accordingly to the ſubordinates, and publication made, prohibiting all perſons dependant on the Company's government, from entering into any new engagements in thoſe articles, unleſs as contractors with the committee for the purchaſe or ſale of them. We have alſo to note to you, that Meſſrs. Leyceſter and Gray diſſented to the authority the ſelect committee had taken upon themſelves on this occaſion, eſteeming it in nowiſe delegated to them, by the terms and intention of their appointment; and that the ſubject ſhould have been conſidered and determind on in council.

41. The committee of trade having entered upon the proſecution of the plan, we have received from them a repreſentation for having the ſociety ſecured againſt any innovations in the courſe of their preſent engagements; and ſoliciting from us ſuch a deed as we might think ſufficient to inſure to them the excluſive right to the trade, till thoſe engagements are concluded: the ſame to be renewed every ſeaſon, ſo long as it ſhall be agreeable to you that this plan ſhou'd

ſubſiſt:

ſubſiſt: We could not but agree with them entirely in the propriety of this meaſure, and have given directions for drawing accordingly ſuch a writting as may be thought ſufficient to ſecure to the preſent proprietors the right in queſtion; and we now requeſt your permiſſion to renew the ſame for the future concerns, if the plan meets with your approbation.

60. The ſelect committee have laid before us a copy of their proceedings, containing their concluſion of the plan for carrying on the inland trade, with reſpect to the Company, and the claſſes of proprietors; and the ſame has been delivered over to the committee for managing the trade, with inſtructions to proceed conformably thereto.

No. 40.

Extract of Bengal conſultations dated the 16th of September, 1765, containing the Committee of Trades ſolicitation of a deed for ſecuring to them the excluſive right of trading in Salt, Beetle-nut, and Tobacco

Extract of Bengal general conſultations, dated 16th September, 1765.

PRESENT,

The Right Honourable Lord Clive, Preſident.

William Brightwell Sumner,
Brigadier General John Carnac,
Harry Verelſt,
Francis Sykes,
Ralph Leyceſter, and
George Gray,
} Eſquires

The Committee for managing the plan of trade in the reſerved articles of Salt, Beetle-nut, and Tobacco, ſend in the following letter, ſoliciting a deed to ſecure the proprietors in the right to the ſame during the continuance of their preſent engagements, to be renewed every ſeaſon, as long as it may be agreeable to the Honourable Company that this plan ſhould ſubſiſt.

To the Right Honourable Lord Clive, preſident and governor &c. council of Fort William.

My Lord and gentlemen,

IN conſequence of the plan which you have been pleaſed to entruſt to our management, we have, for ſome time paſt, been taking meaſures for regulating the trade of Salt, Beetle-nut, and Tobacco, and have already concluded conſiderable contracts for the purchaſe of the firſt article.

Having thus engaged in the trade, and made advances of the Society's property, with a view of being able to carry it on agreeably to your ſaid plan, it becomes a neceſſary conſideration with us, on behalf of the body for whom we act, to have them ſecured againſt any innovations during the continuance of their preſent engagements. The terms of the purchaſe contracts will run for the enſuing year's produce of the ſeveral articles, and the vend will be concluded as ſoon after as poſſible: We therefore requeſt that your Lordſhip, and council, will furniſh us with ſuch a deed or writing as you ſhall think ſufficient to ſecure to the ſociety the free and ſole purchaſe of the articles of Salt, Beetle-nut, and Tobacco, produced in the provinces of Bengal, Bahar, and Orixa, from the 1ſt September, 1765, to 31ſt Auguſt, 1766, allowing ſufficient time to diſpoſe of ſuch purchaſe for the ſeaſon, to be renewed every ſeaſon, as long as it ſhall be agreeable to the honourable Company that this plan ſhould ſubſiſt. And as a very great loſs would ariſe to the proprietors, ſhould any alteration happen after the concern for the year is begun, and before it is finiſhed, that ample proviſion be made for the continuance and concluſion of ſuch concern.

We are the more earneſt to be ſatisfied in this point, as, until we obtain your compliance, we find we ſhall not be able to eſtabliſh the credit of the ſociety amongſt the merchants, ſo as to raiſe the neceſſary fund for carrying on the trade.

We are, with reſpect.
My Lord and gentlemen.
Your moſt obedient humble ſervants,

Fort William
the 11th September, 1765.

WILLIAM B. SUMNER,
HENRY VERELST,
RALPH LEYCESTER,
GEORE GRAY.

The ſame having been peruſed and conſidered, we are unanimous in opinion reſpecting the propriety of paſſing the deed requeſted to the ſociety. And,

Such a one is accordingly ordered to be prepared by Mr. Wittall, for the ſecurity of the preſent proprietors.

It is agreed to apply to the Company for permiſſion to renew the ſame for the future concerns, if the plan meets with their approbation. And,

The

The committee is adviſed in anſwer accordingly, with further information, that when the preſent deed is prepared and executed, it ſhall be immediately tranſmitted them.

J. L. S. No. 211. To William Brightwell Sumner, Eſq; &c. Gentlemen of the Committee of Trade.

Gentlemen,

WE have received your letter of the 11th inſtant, ſoliciting us to grant you, on behalf of the Society of Trade, a deed to ſecure to them the excluſive right of trading in the reſerved articles during the continuance of their preſent engagments. As we agree with you entirely in the propriety of this meaſure, we have given directions for drawing ſuch a writing as may be thought ſufficient to ſecure to the preſent proprietors the right you requeſt; and we ſhall apply to the Court of Directors for permiſſion to renew the ſame for the future concerns, if the plan meets with their approbation.—As ſoon as the deed is prepared and executed, it ſhall be immediately tranſmitted to you.

We are,
Gentlemen,
Your moſt obedient ſervants

Fort William,
16th September, 1765.

No. 41.

Extracts from conſultations reſpecting Salt balances paid.

Extract of the Bengal General Conſultation, dated the 22d January, 1766.

PRESENT,

The Right Honourable Lord Clive, preſident.
William Brightwell Sumner,
General John Carnac,
Harry Verelſt,
Francis Sykes, and
Hugh Watts, } Eſquires.

THE Collector general reporting Mr. Leyceſter's account of Molunghee Salt balances to be juſt;

Ordered, the amount, being current Rupees 27,183 5 3 be diſburſed him out of the Treaſury.

Extract of the Bengal Select Conſultation, dated the 23d July, 1768.

PRESENT,

The honourable Harry Verelſt, Eſq; Preſident.
John Cartier,
Richard Smith,
Richard Becher, and
Charles Floyer, } Eſquires.

BY ſalt balances paid the gentlemen at Chittegong and Dacca, account their ſalt balances; the nabob Meer Jaffier having undertaken to make good all ſuch arrears, in conſequence of their being ordered to relinquiſh this commerce,

By the governor and council, — — — —	rupees	25,000	0
By ditto — ditto — — — —	ditto	61,454	8
By Mr. George Williamſon, paid the balances due to him from a contract for ſalt with the government, as per order from the Select Committee — —		15,126	15

At a Conſultation dated the 31 Auguſt, 1767.

PRESENT,

The honourable Harry Verelſt, Eſq; Preſident.
John Cartier,
Richard Becher,
James Alexander,
Claud Ruſſell,
William Alderſey,
Charles Floyer, and
Alexander Campbell, } Eſquires.

MR. Ruſſell having met with a minute of Mr. Sumner's, dated the 11th September laſt, relative to the Molungees ſalt balances, he now begs leave to deliver it in with the ſeveral papers therein referred to, and requeſts the Board's orders concerning them, having daily appli-

cation from those to whom the balances are due. He adds, that it appears by the proceedings of the Committee of Salt Trade, that these accounts had been referred by the Board to them, and that they returned them approved the 29th October; but as nothing of this appears on the face of the consultations, not even Mr. Sumner's minute, Mr. Russell is at a loss to know what further is necessary, or whether the balances are to be discharged by the collector general. He further informs the Board, that many more claims have been lodged since the date of Mr. Sumner's minute, and the accounts are now under examination.

30th July, 1767.

CLAUD RUSSELL,
Collector General.

Mr. Sumner's Minute is now also read as follows:

Mr. Sumner having examined the several accounts and claims of the Kallery farmers on the Molungees, for salt balances arising in the year 1762 to 1765, and having also compared the same with the accounts of different Molungees, finds that the gross balances of the whole are adjusted pretty much to their satisfaction. But as some indulgences, which the farmers think themselves intitled to, have very much increased the said balances, and caused much discontent to the Molungees, he has thought it necessary, for the better settling and adjusting thereof, to have reference to the resolves of the Committee of Lands on this subject.

He has accordingly made such extracts from their books of proceedings in 1762 and 1763, as seemed requisite to clear the principal points in dispute; which extracts, with some few observations of his own, he now submits to the consideration of the Honourable Board, from whence it will appear that the demands made by the farmers of allowances instead of kallery rents, boat-hire, &c. are very unreasonable, and such as he imagines the Honourable Board will not admit of. He has therefore caused the said charges to be deducted from the balances demanded by the farmers; and their several accounts of balances, agreeable to this statement, he now lays before the Board, together with a general abstract of the whole, and copies of the several accounts following, for their further consideration.

1. Amount outstanding balances of salt duty, from 1764 to 1765.
2. Ditto ditto ditto, Kallery rent, ditto.
3. Outstanding balances of cash due from the country Kallery.
   Molungees to John Burdett, Esq;
4. James Amyatt, Esq; in account with the Honourable Company for Kallery rents and salt duty.

The Board's sentiments on the payment of the Molungees salt balances, concurring entirely with the arguments made use of by Mr. Sumner, the collector is now directed to discharge the amount thereof, being maunds 105,827 39 4 at the rate of 60 Arcot rupees per $\frac{0}{0}$ maunds.

(Signed) H. VERELST.
JOHN CARTIER.
RICHd. BECHER.
JA. ALEXANDER.
CLAUD RUSSELL.
W. ALDERSEY.
CHARLES FLOYER.
ALEX. CAMPBELL.

Extract of the Consultation of the Committee of New Lands, the 21st August, 1765

PRESENT,

Wm. B. Sumner,
Harry Verelst,
Ralph Leycester,
George Gray,
} Esquires.

THE farmer of the Khaskhallaries, as the season of the year is now arrived for making fresh advances, informs the Committee of his intention of relinquishing his farm, and requests the Committee will point out in what manner he is to recover the balances due to him from the Molungees.

Considering the regulations which are now about to take place, regarding the salt, the *Committee are of opinion*, that it will be more eligible to put the Khaskhallaries on the same footing with the others in the Company's Purgunnahs; and that therefore the *Company should pay off the balances due from the Molungees of the Khaskhallaries*; *and, in order to reimburse the Company for this advance, that the renters of the Khaskhallaries do in the same manner pay a duty of* 10 *per Cent. as is done on the rest.*

Read a letter from the Committee of Trade, requesting our permission to lot out and let the salt khallaries in the Calcutta lands to their contractors; acquainting us at the same time, that they shall make the said contractors responsible in their contracts for the Company's duties; and that they shall hereafter deliver us in a report with what persons they do settle the contracts.

Ordered,

Ordered, the letter to be entered after this day's proceedings. And,
Agreed, The Secretary do acquaint the Committee of Trade, that they have our permiſſion to divide and let the khallaries in the manner they propoſe.

No. 42.

Extract of Bengal Select Conſultations, dated 3d of September, 1766, containing Lord Clive's Plan for carrying on the Inland Trade, with the Board's Approval thereof, and appoint the Committee of Trade, with Orders for carrying the ſame into Execution as ſoon as poſſible.

Extract of Bengal General Conſultation, the 26th Auguſt, 1768.

PRESENT,

The honourable Harry Verelſt, Eſq; Preſident.
John Cartier,
Colonel Richard Smith,
Richard Becher,
Claud Ruſſell, and
Charles Floyer, } Eſquires.

Extract of a Letter from Richard Becher, Eſq; Collector General, to the Governor and Council of Fort William, dated 28th July, 1768.

Of the eſtimate for the year 1174, I have collected, — —	S. R.	1,096,003	1
Add the amount of what I expect will be collected very ſoon, and without difficulty,		78,859	0
And the amount of the Barbouny and Medenmull Khallary rents, which will likewiſe be collected without difficulty, and would have been brought to account in April laſt, but out of tenderneſs to the merchants, who pleaded their inability to make any ſales ſo long as the reſtriction enjoined by the Society of Trade continued,		70,000	0
Sicca rupees,		1,244,862	1

The account of laſt year's collections will, I hope, evince, that there is no probability the Company's intereſt will ſuffer by the collections continuing in the hands of the collector general; which, however, you will be able to form a juſter idea of, from an abſtract of the collections that have been made ſince the Bengal year 1169, which I now deliver you, and which, compared with the following ſtatement, will ſhew at one view how much the laſt year's collection exceeds what has ever been collected in any former year.

Collected of the laſt year's Huſtabood, Sicca rupees, — —	10,96,003	1	0
Of old balances, — — — — —	1,65,990	3	0
And calculating the khallary duty before mentioned, which ought to be added in making a compariſon with the former year's, wherein it is included,	70,000	0	0
Total ſum, Sicca rupees,	13,31,993	4	0
The higheſt collection in one year, as by the abſtract for five years preceding appears to be — — — — —	10,85,252	0	17
The increaſe therefore of the laſt year's collection is, Sicca rupees, —	2,46,741	3	3

The deduction of Sicca rupees, 2,36,010, ſeems alſo proper; it being the eſtimated amount of the ſalt khallary rents and duties for the years 1172 and 1173, which I find was appropriated by the Society of Trade, in conſequence of the proviſion made for the Company from their fund at their firſt inſtitution.

(Signed) RICHARD BECHER.

No. 43.

Fort William.

At a Select Committee, dated the 3d September, 1766.

PRESENT,

The Right Honourable Lord Clive, Preſident.
Brigadier General Carnac,
Harry Verelſt, Eſq;

The Right Honourable the Preſident lays before the Committee the following Minute:

Gentlemen,

SOME time before my departure from England, the Court of Directors debated upon the propriety of ſuffering their ſervants in Bengal to trade in the articles of ſalt, beetle, and tobacco; and it could not be expected they would continue to them the enjoyment of thoſe profitable branches, unleſs means were deviſed by which the natives would no longer be oppreſſed,

preſſed, and by which the Nabob and the Company would largely partake of the advantage; upon a firm perſuaſion, that ſuch means would be deviſed, they were pleaſed to defer their final determination of this matter till the ſentiments of the Select Committee ſhould be tranſmitted to them. By all their letters of laſt year, and by ſeveral of this, they ſtill ſeemed inclined to wait for our repreſentation; but by their letter of the 19th February laſt, *per* Lord Camden, they poſitively forbid their ſervants to have any concern whatſoever in this trade. At that time, indeed, they could not have had the leaſt idea of the favourable change in the affairs of theſe provinces, whereby the intereſt of the Nabob, with regard to ſalt, is no longer immediately concerned.

When we firſt took this important matter into conſideration, I joined in opinion with the reſt of the Committee, that if the trade could be put upon ſuch a footing, that the nabob ſhould receive more than had been received by any of his predeceſſors, the Company be amply conſidered, and the natives become purchaſers upon terms full as reaſonable as in former times; the ſervants might be indulged in the privilege, under ſuch certain rules and reſtrictions as would make the trade carry with it as little as poſſible the odious form of a monopoly. Theſe points having been ſettled, I conſented to the plan laid down laſt year. My abſence from the preſidency, the multiplicity of affairs then in agitation, wherein the peace and tranquillity of the provinces, the intereſt of the Company, and the honour of the nation, were more immediately concerned, prevented my paying that attention I could have wiſhed to that important object. Although by the acquiſition of the dewannee, the whole of the duties belong to the Company, and by the diligence and zeal of the Members of the Committee of trade, many uſeful reformations had taken place, yet from my obſervation, when I was laſt up the country, and from the heavy complaints againſt Europeans of the monopoly of trade in general, I find that the induſtrious native is ſtill deprived of that ſhare to which he has an undoubted and a more natural right; nor is it yet upon that equitable footing which juſtice and humanity would, I am ſure, incline this Committee to eſtabliſh.

A few weeks more muſt bring us the final reſolution of the Court of Directors in anſwer to our diſpatches by the admiral Stephens; and if, notwithſtanding the preſent ſituation of their affairs, they ſhould think proper to repeat their orders *per* lord Camden, it will be our duty to obey them, and I am perſuaded they will be obeyed by this Committee. But if on the contrary, upon receipt of our repreſentations, they ſhould change their ſentiments, and approve of the regulations we have already made, no time ſhould be loſt on our part in eſtabliſhing the mode for carrying on the trade in future. The confidence which the Court of Directors have been pleaſed particularly to expreſs in my endeavours to ſettle upon an equitable plan that trade which has been the ſource of ſo many evils, cannot but promote my zeal for the cauſe, and make me anxiouſly wiſh to ſee every regulation, that you may join with me in thinking neceſſary, to take place.

The Company's duties, I beg leave to propoſe, ſhall be increaſed; the ſervants ſtill receive a reaſonable ſhare of emolument, and the terms upon which the natives are finally to be concerned, advantageouſly fixed.

I propoſe,

Firſt, That all ſalt, provided by the ſociety of trade, ſhall be ſold at Calcutta, and at other places where it is made, and no where elſe.

Secondly, That the price of ſalt ſhall not exceed two rupees *per* Maund, or two hundred rupees *per* 100 Maunds.

Thirdly, That the ſalt ſhall be ſold to the natives only, who are to tranſport it to every part of Bengal, Bahar and Orixa, and to have the whole profits ariſing from the ſale thereof; and that no Company's ſervant, free merchant or European, ſhall be concerned in that article, directly or indirectly, after the ſale of it at the above places.

Fourthly, That the Calcutta black merchants ſhall be limited to a certain proportion of purchaſe; but that no Banians, or ſervant whatever belonging to any European, ſhall be included, or have any concern therein.

Fifthly, That every endeavour be made uſe of to encourage the ſubſtantial merchants of the country either to come down in perſon to the place where the ſalt is provided, or to ſend their agents, in order to purchaſe and tranſport the ſalt to the different places of ſale.

Sixthly, That a certain price be fixed for the ſale of every Maund of ſalt at every town, market or villiage, where it is ſold, according to the diſtance and former cuſtom.

Seventhly, That if ſalt be ſold at any of the Buzars or markets for one Coury above the ſtipulated price, the vender ſhall not only forfeit all the ſalt there found in his poſſeſſion, but be liable to a forfeit of 1000 rupees for every 100 Maunds of ſalt ſo ſold; and the ſalt and money ſo forfeited ſhall go, one half to the informer, and one half to the government.

Eightly, That the miniſters at Maxadavad and Patna have copies ſent them of the new regulations; and that they be deſired to apply to the nabob to make the ſame known throughout the three provinces; and that every Phouzdar, &c. ſee they be put in execution, upon pain of being diſmiſſed from his employment.

Ninthly

Ninthly, This buſineſs being entirely commercial, I propoſe, that in the inſtrument of agreement for the next year, it ſhall be provided, that the ſociety of trade be anſwerable to the board for their conduct; that the board may either make new regulations or amend thoſe made by the ſociety of trade, as they ſee fit; and that in caſe of neceſſity, the ſelect Committee ſhall have power to controul the conduct of the whole.

Tenthly, *That a duty of* 50 per Cent. *be paid to the Company upon all the ſalt provided in their own lands, and* 50 per Cent. *to the government, upon all the ſalt provided upon the lands of the government, and* 15 per Cent. *upon beetle; which duties will, in fact, be brought to the Company's credit, which according to the preſent ſtate of the ſalt trade, will produce the Company from* 12 *to* 13 *lacks of rupees* per annum.

The prohibition of a free Inland trade, however diſagreeable to individuals, muſt now take place, and be confined to imports and exports, and to their immediate returns; which returns ſhall be made only to the preſidency, or to one or other of the eſtabliſhed factories. The Company are ſovereigns in India, and they have declared, that the trade carried on for theſe four years paſt, is an uſurpation not only of their Prerogative, but of the privileges of the natives, and repugnant to the expreſs and repeated orders of the Court of Directors. The indulgence, however, in the trade of ſalt, upon the footing I hope it will now be eſtabliſhed, ſhould, in my opinion, obviate all complaints; ſince it ſeems to be the moſt equitable modus between the Company and their ſervants, and at the ſame time a diſtribution of natural right to the people of the country. Conſidering that the late great advantages of unlimited trade are cut off, I cannot imagine, that the Court of Directors will deny their ſervants this ſhare of Benefit, as a recompence for their attention and aſſiſtance in the management of the important concerns of theſe provinces. On the other hand, I would have the ſervants look upon theſe Emoluments as a gift from the hand of their employers, offered to them annually in reward of their fidelity; and which will certainly be withheld from them, if ever their authority ſhould be reſiſted, and diſcontent and rapacity take place of gratitude and moderation.

CLIVE.

His lordſhip's minute having been read and maturely conſidered, the regulations therein ſpecified, are unanimouſly approved.

Agreed therefore, that the preſident's regulations for the inland trade be laid before the council with all convenient ſpeed for their approbation; in order that the neceſſary inſtructions for proſecuting the joint concern for the enſuing ſeaſon, may be immediately iſſued to the Committee of trade.

Reſolved, that the above concern ſhall conſiſt of Sixty Shares; and that the proprietors ſhall ſtand inrolled with the ſeveral proportions affixed to their names, in the manner aſcertained in the following ſtatement.

Statement of Joint Salt concern for the year 1766.

William Brightwell Sumner	3
John Carnac	3
Charles Stafford Playdel	2
Harry Verelſt	2
John Cartier	2
Francis Sykes	2
Randolph Marriott	2
Hugh Watts	2
Samuel Middleton	2
Claud Ruſſell	2
William Alderſey	2
Thomas Kelſall	2
Charles Floyer	2
Colonel Richard Smith	2
Sir Robert Barker	2
	32

Second Claſs.

Rev. Wm. Parry and Blomer jointly Charlton French	2
Reed Hare Jekyll	2

Wood, Rogers, Shewin	2	
Williamſon, Dacres, Lane	2	
Barwell, Woodward, Harris	2	
Skinner, Lawrell, Goodwin	2	
Campbell, Sir Robert Fletcher, Peach	2	
Chapman		⅔
		14⅔

Third Claſs.

Wilkins, Forbes, Graham, Hewitt, Lambert, Vanſittart	2	
Caſe, Grueber, Plaiſted, Taylor, Ellis, Hunter	2	
Davidſon, Stibbert, Champion, Grant, Winwood, Pemble	2	
Smith, Galliez, Anderſon	2	
Robert Hunter, Williams, Bathoe	2	
Witts, Baber, Walton	1	
		9
Shares unappropriated		4⅓
Total		60 Shares.

It appearing from the above diviſion of capital ſtock, that 4 Shares and ⅓ remain unappropriated, agreed the ſame be accounted for at a proper time.

At

APPENDIX, No. 44.

At a conſultation, the 8th September, 1766.

PRESENT.

The Right Honourable Lord Clive, preſident.
Randolph Marriott,
Hugh Watts,
Claud Ruſſell,
William Alderſey,
Thomas Kelſall,
Charles Floyer,
} Eſquires.

The proceedings of the ſelect committee from the 12th Auguſt to the 3d September are laid before the board, and the regulations for the ſalt concern therein propoſed being approved,

Ordered, they be entered after this conſultation, and that the ſame be communicated to the following gentlemen, who are now appointed to conſtitute the Committee of Trade, with direction for carrying the plan into execution as ſoon as poſſible.

WILLIAM BRIGHTWELL SUMNER, Eſq;
HARRY VERELST, Eſq;
RANDOLPH MARRIOTT, Eſq;
HUGH WATTS Eſq;
CLAUD RUSSELL, Eſq;
CHARLES FLOYER, Eſq;

No. 44.

Extract of a letter from the Court of Directors to the Governor and Council at Bengal, dated the 8th February, 1764, forbidding their ſervants to trade in Salt, Beele-nut, and Tobacco.

Extract of general letter to Bengal, *per* Worceſter, &c. dated 8th Febuary, 1764.
Received in Bengal, 13th July 1764.

20. ONE great ſource of the diſputes, miſunderſtandings, and difficulties, which have occurred with the country government, appears evidently to have taken its riſe from the unwarrantable and licentious manner of carrying on the private trade by the Company's ſervants, their gomaſtahs, agents, and others, to the prejudice of the ſubah; both with reſpect to his authority and the revenues juſtly due to him. The diverting and taking from his natural ſubjects the trade in the inland parts of the country, to which neither we, or any perſons whatſoever, dependant upon us, or under our protection, have any manner of right; and conſequently endangering the Company's very valuable privileges; in order therefore to remedy all theſe diſorders, we do hereby poſitively order and direct.

21. That from the receipt of this letter, a final and effectual end be forthwith put to the inland trade in Salt, Beetle-nut, Tobacco and in all other articles whatſoever, produced and conſumed in the country; and that all European and other agents, or gomaſtahs, who have been concerned in ſuch trade, be immediately ordered down to Calcutta, and not ſuffered to return, or be replaced as ſuch, by any other perſons.

22. That as our phirmaund privileges of being duty-free are certainly confined to the Company's export and import trade only, you are to have recourſe to, and keep within the liberty therein ſtipulated, and given, as nearly as can poſſibly be done: But as by the connivance of the Bengal government, and conſtant uſage, the Company's covenant ſervants have had the ſame Benefit as the Company, with reſpect to their export and import trade, we are willing they ſhould enjoy the ſame; and that duſticks be granted accordingly; but herein the moſt effectual care is to be taken, that no exceſſes or abuſes are ſuffered upon any account whatſoever, nor duſticks granted to any others than our covenant ſervants as aforeſaid. However, notwithſtanding any of our former orders, no writter is to have the benefit of a duſtick, until he has ſerved out his full time of five years in that ſtation: Free merchants and others are not intitled to, or to have the benefit of, the Company's duſticks, but are to pay the uſual duties.

23. As no agents, or gomaſtahs, are to reſide on account of private trade, at any of the Inland parts of the country, all buſineſs on account of licenſed private trade is to be carried on by and through the means of the Company's covenanted ſervants, reſiding at the ſeveral ſubordinate factories, as has been uſual.

24. We are under the neceſſity of giving the beforegoing orders, in order to preſerve the tranquillity of the country, and harmony with the nabob; they are rather outlines than complete directions, which you are to add to, and improve upon, agreeable to the ſpirit of, and our meaning in them, as may be neceſſary to anſwer the deſired purpoſes. And if any perſon or perſons are guilty of a contravention of them, be they whomſoever they may; if our own ſervants, they are to be diſmiſſed the ſervice; if others, the Company's protection is to be withdrawn; and you have the liberty of ſending them forthwith to England, if you judge the nature of the offence requires it.

25. We

25. We cannot avoid, in this place, taking notice of the endeavours of president Vansittart, to form a plan of regulations, which, though it appeared so advantageous to individuals, was strongly censured by the majority of the council, as not giving them, according to their way of judging, a sufficient scope for their unwarrantable trade; however, we are satisfied of the president's good intentions, but at the same time, we say, it was not calculated so as to prevent future misunderstandings with the subah and his government; because thereby an inland trade was to be admitted of, which, as has been before observed, would certainly be attended with constant embroils and difficultes.

Extract letter from the Court of Directors to the Governor and Council at Bengal, dated the 15th February 1765, enforcing their orders of 8th February, and 1st June last, respecting the inland Trade.

Extract of the General Letter to Bengal, dated 15th February, 1765.

39. IN our letters of the 8th February, and 1st June last, we gave you our sentiments and directions very fully, in respect to the inland trade of Bengal; we now enforce the same in the strongest manner, and positively insist, that you take no steps whatever towards renewing this trade, without our express leave; for which purpose you must not fail to give us the fullest information upon the subject, agreeable to our abovementioned directions.

40. The enforcing our said orders is the more indispensably necessary, from our observing the complaints of the present nabob, taken notice of, and referred to, in our seperate letter of the 20th February, 1764, relating to the many difficulties, hardships, and oppressions, he meets with, resulting from the beforementioned unwarrantable and licentious trade. We have such an intire confidence in Lord Clive's great abilities and good intentions, that we make no doubt these great abuses will be the particular objects of his care and attention; and that he will be able to carry these our orders effectually into execution.

58. You inform us of an increase to our revenues, of more than one lack of rupees from the salt pans in the Calcutta Lands, by the method of taxing the Khalleries at *Thirty Rupees* each; so considerable an increase seems sufficiently to justify your having continued the same method for the present year, taking it for granted that no grievance or discontent has arisen from this tax,

Extract letter from the Court of Directors to the Governor and Council at Bengal, dated 26th April, 1765, disapproving of the Inland Trade in Salt, Beele-nut, and Tobacco.

Extract of the General Letter to Bengal, dated 26th April, 1765.

20. WE are extremely anxious for the arrival of Lord Clive, and the gentlemen who accompanied him; as they have been so lately in England, they are the best judges of the opinion the Company and the nation entertain of the conduct of the English in Bengal, for these last four years; which, we are sorry to say, is in general, that they have been guilty of violating treaties, of great oppression, and a combination to enrich themselves.

21. We do not here mean to enter into a discussion, respecting the political conduct of our late governor and council; but must say, that an unbounded thirst after riches seems to have possessed the whole body of our servants to that degree, that they have lost all sight of justice to the country government, and of their duty to the Company.

22. In reading the opinions of the several members of the late concil, respecting this illegal trade, by which we mean, the articles of Salt, Beetle-nut, and Tobacco, we are astonished to find those among them, who pretended to found their right on the phirmaunds.

23. Treaties of commerce are understood to be for the mutual benefit of the contracting parties: Is it then possible to suppose, that the Court of Delhi, by conferring the privilege of trading free of customs, could mean an inland trade, in the commodities of their own country, at that period unpractised and unthought of by the English, to the detriment of their revenues, and the ruin of their own merchants? We do not find such a construction was ever heard of until our own servants first invented it, and afterwards supported it by violence; neither could it be clamed by the subsequent treaties with Meer Jaffier, or Cossim Ally, which were never understood to give one additional privilege of trade, beyond what the phirmaunds expressed. In short, the specious arguments used by those who pretended to set up a right to it, convince us they did not want judgment, but virtue, to withstand the temptation of suddenly amassing a great fortune, although acquired by means incompatable with the peace of the country, and their duty to the company.

24. Equally blameable were they, who acknowledging they had no right to it, and sensible of the ill consequences resulting from assuming it, have, nevertheless, carried on this trade, and used the authority of the Company to obtain, by a treaty exacted by violence, a sanction for a trade to enrich themselves, without the least regard or advantage to the Company, whose forces they employed to protect them in it.

25. Had

25. Had this ſhort queſtion been put, which their duty ought firſt to have ſuggeſted, Is it for the Intereſt of our employers? they would not have heſitated one moment about it; but this criterion ſeems never once to have occurred.

26. All Barriers being thus broken down between the Engliſh and the country government, and every thing out of its proper channel, we are at a loſs how to preſcribe means to reſtore order from this confuſion; and being deprived of that confidence, which we hoped we might have placed in thoſe ſervants, who appear to have been the actors in theſe ſtrange ſcenes, we can only ſay, that we rely on the zeal and abilities of Lord Clive, and the gentlemen of the ſelect Committee, to remedy theſe evils. We hope they will reſtore our reputation among the country powers, and convince them of our abhorrence of opreſſion and rappaciouſneſs.

27. It is currently reported here, that letters are received by the duke of Albany, which make mention of an agreement between the nabob Meer Jaffier, and our late governor and council ſince the Treaty concluded with him on the 10th July, 1763; by which it is ſtipulated, that the preſent nabob ſhall pay, over and above the thirty lacks for the Company, mentioned in that Treaty, forty lacks, by way of reſtitution; to make good the loſſes of private perſons; beſides twenty-five lacks to the army, and twelve lacks to the navy, not named in that Treaty; making together the enormous ſum of one hundred and ſeven lacks of rupees; which is above one million, three hundred thouſand pounds ſterling.

28. It is a very extraordinary circumſtance, that there is no mention made in any of the letters from our late governor and council, of what ſum was to be given by the nabob to make good the private loſſes, although in their letter of the 27th September, 1764, they ſay they have regulated the payment of reſtitution to the merchants, which implies the being in poſſeſſion of a fund for that purpoſe; but we muſt ſuppoſe, if the reports as to the ſums ſtipulated to be given for this uſe, and alſo by way of donation to the army and navy, are true, that they purpoſely omitted to acquaint us of the particular amount, from an apprehenſion that we could never approve of an agreement with the nabob of this conſequence, and for ſuch exceſſive large ſums of money, without adviſing us thereof, and giving us very good reaſons for a proceeding which ſo nearly affects the honour and intereſt of the Company. Indeed, when we conſider the preſent ſtate of the country, involved, for years paſt, in continual wars, and drained of its riches and the blood of its inhabitants, it is impoſſible for us to ſuppoſe our own ſervants capable of adding ſo greatly to its miſeries, by compelling, or even perſuading, the nabob to pay ſuch exorbitant ſums of money, and at a time when, by all accounts, he is himſelf in the greateſt diſtreſs. Be this as it may, we do expect and require from you a particular account of every ſum received from the nabob by way of donation, or under any denomination, by any and each of our ſervants, civil and military, whether by agreement in writing or otherwiſe, in what manner, and for what ſervices; and that you immediately tranſmit to us copies of all ſuch agreements, and the particular account of loſſes given in by each individual, together with what proportion has been already paid; and we poſitively forbid any further payment till you receive our future orders.

29. We do require from you, and we have a right ſo to do, a juſt and preciſe account of this whole extraordinary tranſaction. The honour and reputation of the Company, and even of the nation, are at ſtake; and when theſe particulars, if true, come to be known, they require the fulleſt and moſt explicit explanation and juſtification. We who are at preſent totally uninformed from any authentic accounts, can only expreſs our aſtoniſhment to hear that ſuch things have been, as we cannot ſuggeſt to ourſelves upon what principles the preſent nabob could be expected, perſuaded, or requ red, to make good the loſſes ſuſtained by individuals in carrying on, to their great imputation, and the prejudice of the Company they ſerved, a moſt illicit and unwarrantable, although to them a moſt lucrative trade, in the articles of ſalt, beetle-nut, and tobacco; and we are as much at a loſs to comprehend how the ſervices rendered to the new nabob could deſerve ſo exorbitant a conſideration to be given to thoſe who were only doing their duty in the ſervice of their king and country, and of this Company.

Extracts of Letters to Bengal, dated the 24th December 1765, and 19th February, 1766, relative to the Inland Trade.

Extract of the ſeparate Letter to Bengal, dated the 24th December, 1765.

2. ALthough it was thought fit to confirm the Treaty made with Jaffier Aly Khan in 1757, becauſe the Capture of the ſettlement had involved the inhabitants in one general ruin, and without ſuch a reſtitution it muſt have ſunk under the calamity, or it would have been the work of many years to reſtore it to a flouriſhing condition, no ſuch circumſtances exiſted in the preſent caſe, yourſelves aggreſſors in the war, and in a great meaſure brought on by an illicit trade, of which we ſhall give our ſentiments in the ſequel. We fear too this demand will be found, for the moſt part, an Indemnification for the Loſſes ſuſtained in that very trade.

10. Your deliberations on the Inland trade have laid open to us a ſcene of moſt cruel Oppreſſion, which is indeed exhibited at one view of the 13th article of the nabob's complaints,

mentioned thus in your conſultation of the 17th October, 1764: "The poor of this country, "who uſed always to deal in ſalt, beetle-nut, and tobacco, are now deprived of their daily "bread by the trade of the Europeans, whereby no kind of advantage accrues to the Company, "and the government's revenues are greatly injured." We ſhall for the preſent obſerve to you, that *every one of our ſervants concerned in this trade has been guilty of a Breach of his Covenants, and a diſobedience to our Orders.*

15. We ſhall ſay nothing further at preſent on the inland trade, till that important ſubject ſhall have been taken up by Lord Clive, and the gentlemen of the ſelect Committee, only to obſerve, that the regulation propoſed in conſultation, 17th October, 1764, of confining the trade of our ſervants in the article of ſalt to the capital cities of Patna, Dacca, and Moorſhedabad, on paying the nabob 2½ *per Cent.* is a manifeſt diſobedience of our orders of the 8th February, then under your deliberation, which poſitively forbid all trade in ſalt, beetle-nut and tobacco. Nor does it by any means obviate the objections ariſing from the diſtreſs of the poor, and the injury to his revenues; for if you pay only 2½ *per Cent.* and the country people 20, or perhaps 40 *per Cent.* it is as much a Monopoly as ever.

Extract of the General Letter to Bengal, dated the 19th February, 1766.

27. WITH reſpect to the Treaty with Nazem o Dowla, it is proper here to inſert at length the 5th article, which runs in theſe words: "I do ratify and confirm to "the Engliſh the Privilege granted them by their Phirmaund and ſeveral Huſbulhookums "carrying on their trade by means of their own Duſtuck, free from all duties, taxes, and impoſitions, in all parts of the country, excepting in the article of ſalt, on which a duty of 2½ "*per Cent.* is to be levied on the Rowana, or Houghley market price." This 5th article is totally repugnant to our orders, contained in our general letter by the Kent and Lapwing, dated the 1ſt June, 1764, in which we not only expreſſed our abhorrence of an article in the Treaty with Meer Jaffier, literally correſponding with the preſent 5th article, but in poſitive terms directed you, in concert with the nabob, to form an equitable plan for carrying on the inland trade, and tranſmit the ſame to us, accompanied by ſuch explanations and remarks as might enable us to give our ſentiments and directions thereupon. We muſt remind you too, that in our ſaid general letter we expreſsly directed, that our orders in our letter of the 8th February preceding, which were to put a final and effectual end to the inland trade in ſalt, beetle-nut, and tobacco, and in all other articles produced and conſumed in the country, ſhould remain in force, until an equitable and ſatisfactory plan could be formed and adopted. As therefore, there is not the leaſt latitude given you for concluding any Treaty whatſoever reſpecting this inland trade, we muſt, and do conſider what you have done as an expreſs breach and violation of our orders, and as a determined reſolution to ſacrifice the intereſt of the Company, and the peace of the country, to lucrative and ſelfiſh views.

28. This unaccountable behaviour puts an end to all confidence in thoſe who made this Treaty, and forces us to reſolve on meaſures for the ſupport of our authority, and the preſervation of the Company; *we do therefore pronounce that every ſervant concerned in that trade, ſtands guilty of a breach of his covenants with us, and of our orders*; and, in conſequence of this reſolution, we poſitively direct, that if that Treaty is now ſubſiſting, you make a formal Renunciation, by ſome ſolemn act, to be entered on your records, of all right under the ſaid Treaty, or otherwiſe, to trade in ſalt, beetle-nut and tobacco; and that you tranſmit this Renunciation of that part of the Treaty in form to the nabob, in the Perſian language, whatever government may be eſtabliſhed, or whatever unforeſeen circumſtances may ariſe. It is our reſolution to prohibit. *and we do abſolutely forbid this trade of ſalt, beetle-nut, and tobacco, and of all articles that are not for export and import, according to the ſpirit of the Phirmaund, which does not in the leaſt give any latitude whatſoever for carrying on ſuch an inland trade; and moreover, we ſhall deem every European concerned therein, directly or indirectly, guilty of a breach of his covenants, and direct that he be forthwith ſent to England, that we may proceed againſt him accordingly.* And every native who ſhall avail himſelf of our protection, to carry this trade on without paying all the duties due to the government equally with the reſt of the nabob's ſubjects, ſhall forfeit that protection, and be baniſhed the ſettlement: and we direct that theſe reſolutions be ſignified publicly throughout the ſettlement.

33. Firſt, the very ſame letter that carried his * Appointment to the government, carried our moſt poſitive orders to put a total and effectual ſtop to the trade of ſalt, beetle-nut, amd tobacco, which we expreſſed to be the ſource of the war, and incompatible with the peace of the country, and the intereſt of the Company: yet, in the conſultation 17th October, wherein that order is taken into conſideration, he ſigns to a reſolution to carry on the trade of ſalt and beetle-nut, paying the nabob on ſalt 2½ *per Cent.* in direct breach of our orders; and in the Treaty with the new nabob, he ſtipulates for that right by an expreſs article of the Treaty.

34. Although the Treaty with Meer Jaffier Ally Cawn was entered into before Mr. Spencer's arrival, yet he gave his Sanction to every part of it, particularly that which ſtipulated reſtitution for loſſes, which we make no doubt he knew to be moſtly ſuſtained in an illicit trade

* Mr. Spencer.

trade and prefering the intereſt of the ſervants to the honour of the Company, countenanced the aggravating circumſtances which accompanied that ſhameful proſtitution of our authority.

No. 45.

Extract of the Company's Letter to Lord Clive, dated 17th May, 1766.

My Lord,

1. WE have received your Lordſhip's letter of the 30th September laſt, which with the letter from the ſelect Committee and their proceedings, have given us a clear view of the ſtate in which your Lordſhip found our affairs on your arrival, and the ſtate in which they were at the time of the ſaid advices.

2. When we conſider the penetration with which your Lordſhip at once diſcerned our true intereſt in every branch, the rapidity with which you reſtored peace, order, and tranquillity, and the unbiaſſed integrity that has governed all your actions, we muſt congratulate your Lordſhip on being the happy inſtrument of ſuch extenſive bleſſings to thoſe countries, and you have our ſincereſt thanks for the great and important advantages thereby obtained for the company.

3. We have the ſtrongeſt ſenſe of the deplorable ſtate to which our affairs were on the point of being reduced from the corruption and rapacity of our ſervants, and the univerſal depravity of manners throughout the ſettlement; we agree entirely with your Lordſhip, that the train our affairs were then in, would in a very few months have brought us to a moſt dangerous ſituation.

6. Our letter to the ſelect committee expreſſes our ſentiments of what has been obtained by way of donations, and to that we muſt add, that we think *the vaſt fortunes acquired in the inland trade have been obtained by a ſcene of the moſt tyrannic, and oppreſſive conduct, that ever was known in any age or country; we have been uniform in our ſentiments and orders on this ſubject from the firſt knowledge we had of it, and your Lordſhip will not therefore wonder, that after the fatal experience we had of the violent abuſes committed in this trade, that we could not be brought to approve it, even in the limited and regulated manner with which it comes to us in the plan laid down in the committee's proceedings*, we agree in opinion with your Lordſhip on the propriety of holding out ſuch advantages to our chief ſervants, civil and military, as may open to them the means of honourably acquiring a competency in our ſervice; but the difficulty of the ſubject, and the ſhort time we have at preſent to conſider of it, have obliged us to defer giving our ſentiments and directions thereupon until the next diſpatch.

8. As the inland trade has been aboliſhed principally with a view to the encouragement of the natives, we hope your Lordſhip will find the means to prevent its becoming a monopoly in any hands, but more particularly in the hands of any powerful native, from whom the poor might ſuffer thoſe very inconveniences, for the prevention of which, we have forbid our ſervants to trade in it, and have relinquiſhed thoſe advantages that we ourſelves might make by ſuch a monopoly.

9. We have had too much occaſion to remark the tyrannic and oppreſſive conduct of all European agents who have got away from under the Eye of the Preſidency, and we wiſh your Lordſhip would make it an object of your conſideration, how to confine the ſaid Europeans as much as poſſible to the preſidency, and to thoſe ſubordinates where the largeneſs of the inveſtment may require it to be conducted by covenanted ſervants, preferably to Gomaſtahs.

11. We have the moſt perfect ſenſe of your Lordſhip's diſintereſtedneſs in every part of your conduct, and we ſhall not fail to repreſent this to the Proprietors, and ſhall at the ſame time inform them of the many great advantages your Lordſhip has obtained for the company; but we fear, my Lord, paſt experience will teach them, as it does us, that the permanency of thoſe advantages will depend much on your Lordſhip's continuing in India 'till you have ſeen the regulations firmly eſtabliſhed for the conducting theſe important affairs; another year's experience, and peaceable enjoyment of our acquiſitions, might fix them on a baſis, that would give hopes they may be as laſting as they are great. And there is no doubt, my Lord, but the general voice of the proprietors, indeed we may ſay of every man who wiſhes well to his country, will be to join in our requeſt that your Lordſhip will continue another year in India: we are very ſenſible of the ſacrifice we aſk your Lordſhip to make in deſiring your continuance another year in Bengal, after the great ſervices you have rendered the company, and the difficulties you have paſſed through in accompliſhing them, under circumſtances, in which your own example has been the principal means of reſtraining the general rapaciouſneſs and corruption which had brought our affairs ſo near the brink of ruin. Theſe ſervices, my Lord, deſerve more than verbal acknowledgments, and we have no doubt that the proprietors will concur with us in opinion, that ſome ſolid and permanent retribution, adequate to your great merits, ſhould crown your Lordſhip's labour and ſucceſs.

Extract of general Letter to Bengal, dated 17th May, 1766.

Par. 3. ON the 2d inſtant we diſpatched overland under the ſtricteſt orders for the ſpeedieſt conveyance thereof a ſhort letter to the Right Hon. the Preſident, conveying our appro-

approbation of the measures his Lordship had taken and was pursuing so indefatigably and zealously for the company's advantage; a duplicate thereof went by the same route, on the and triplicate of it, sealed, is inclosed, to be opened by the select committee only, in case of Lord Clive's absence.

7. By this conveyance we write to the select committee, in answer to their letter of the 30th of September last; but as our letter to them contains matter of general and great importance to the affairs of the presidency, when it is laid before you, it is to be regarded and obeyed to all intents and purposes as if directed to you in the usual manner of a general letter.

40. We confirm the powers with which our president, Lord Clive, and the rest of the select Committee are already invested; and we hereby give them full authority to correct abuses of every kind, particularly in the collection and management of our revenues, to endeavour by legal means to detect all sorts of corruption in our servants, civil and military, and to punish immediately those who disobey the Company's orders, or disregard the Select Committee's regulations; to take cognizance of all proceedings in Bengal against the persons now dismissed by the Company for exacting or receiving presents from the nabob, his ministers, and others, and to prosecute them conformable to our orders by this conveyance; or any future offenders of the like kind. In short, we give them full power to do every act and deed which may contribute to preserve peace, tranquillity, discipline, harmony, good order, and subordination in the settlement, by suspending the offenders from our service, be they whom they may. All other persons not under covenants to us, who shall offend in any of these points, must have our protection withdrawn from them and be sent home.

Extract of Letter to Select Committee, dated 17th May, 1766.

Par. 5. BEfore we proceed any further we would have it observed, that although this letter is addressed to our president and the Select Committee, by way of answer to theirs of the 30th September last, yet as it contains matters of general importance to the affairs of the presidency, it is our meaning that the same should be laid before the president and council and be attended to, and the same regard paid to every part thereof, to all intents and purposes, as if it had been directed to them in the usual manner of a general letter.

31. *We have in all our letters, from the first knowledge we had of our servants being engaged in the inland trade, strongly discountenanced and forbid it. We have always treated it as a breach of our orders, a Violation of the phirmaund, and in a great measure the cause of the late wars:* the amazing sums demanded for restitution in respect of losses sustained in this trade have opened our eyes to the vast extent to which it has been carried; the oppressions of the unhappy natives that have attended the carrying it on, and which have pervaded all parts of the nabob's dominions, have convinced us that a monopoly of the necessaries of life, in any hands whatever, more especially in the hands of the English who are possessed of such an overruling influence, is liable to the greatest abuses.

32. Much has been urged by our servants, at different times, in favour of the right to this trade, which we have always treated as a most absurd claim. The words of the phirmaund are, "whatever goods the English Company shall bring or carry, &c. are duty free."

33. To suppose that the Court of Delhi could mean by these words a monopoly of the necessaries of life over their own subjects, is such an absurdity, that we shall not lose time or words in trying to refute it; such a construction seems never to have been thought of till the year 1762; we do not find that Lord Clive, or the genlemen who conducted our affairs at the time of the treaty with Meer Jaffier, in 1757, conceived they had acquired by those treaties any one additional privilege of trade; we had indeed, in the year 1762, some private intimations of our servants being engaged in such a trade, which we took notice of in our letter of the 19th February, 1762, to which no reply was made, but their appeared nothing of it on our records till a letter from the Nabob Cossim Ally, in consultation 18th October, 1762, wherein he complains of the conduct of the Company's servants at Dacca, in forcing the country merchants to take tobacco, and other things above the market-price. Soon after, the debates on the Mongheer treaty explain to us that the English had been concerned in this trade for some years; and indeed three years possession had taught them to look on it as matter of right and vindicate it as such in their negociations with Cossim Ally Cawn.

34. As soon as it came to our knowledge we strictly forbad it under date of the 8th February, 1764, which our governor and council took into consideration the 17th October, though they presumed at the same time to carry it on in defiance to those orders.

35. You now desire our concurrence in it for the advantage of the Company and of the Company's servants.

36. With respect to the Company it is neither consistant with their honour nor their dignity to promote such an exclusive trade. As it is now more immediately our interest and duty to protect and cherish the inhabitants, and to give them no occasion to look on every Englishman as their national enemy, a sentiment we think such a monopoly would necessarily suggest; *we cannot therefore approve the plan you have sent us for trading in Salt, Beetle-nut, and Tobacco, or admit of this*

his trade in any ſhape whatever, and do hereby confirm our former orders for its entire abolition. And we muſt here obſerve to you, that we continue in the ſame opinion which you find expreſſed in our letters of the 24th December and 19th February laſt, that *every one concerned in this trade, even before receipt of our letter of the 1ſt June* 1764, *has been guilty of a breach of his covenants.*

37. The opinions of the firſt lawyers in this kingdom confirm our ſentiments, and whenever we receive the liſt of the claims for reſtitution we ſhall then with preciſion know whom we are to call to account for theſe illicit practices. We *are fully ſenſible that theſe innovations and illegal traffic laid the foundation of all the bloodſhed, maſſacres, and confuſion which have happened of late years, we cannot ſuffer ourſelves to indulge a thought towards the continuance of them upon any conditions whatſoever. No regulations can in our opinions be formed, that can be effectual to prevent the like conſequences which we have ſeen.* We conſider it too as diſgraceful and below the dignity of our preſent ſituation to allow of ſuch a monopoly, we were and to allow of it under any reſtrictions, we ſhould conſider ourſelves as aſſenting and ſubſcribing to all the miſchiefs which Bengal has preſented to us for theſe four years paſt. *At the ſame time we don't mean that the ancient duites upon theſe commodities, which conſtitute part of the revenues of Bengal ſhould be aboliſhed; but we leave the adjuſtment of thoſe duties to your judgment and conſideration.* And here we muſt enjoin you to have particular regard and attention to the good of the natives, whoſe intereſt and welfare are now become our primary care; and we earneſtly recommend it to you, that you take the moſt effectual methods to prevent theſe great neceſſaries of life from being monopolized by the rich and great amongſt themſelves, and by that means the poor and indigent become liable to thoſe grievances and exactions which we mean to prevent our own people from being guilty of.

No. 46.

Extract of the Bengal General Conſultations, dated 27th July, 1767.

PRESENT.

The Honourable Harry Verelſt, Eſq; Preſident,
John Cartier,
Richard Becher,
James Alexander,
Claud Ruſſell,
William Alderſey,
Charles Floyer,
Alexander Campbell, Eſquires.

THE Committee of trade ſend in a letter, requeſting as the ſociety's excluſive right to the inland trade in the articles of ſalt, and beetle-nut, will expire 3d of Septemebr, the board will, agreeable to the deed granted to the Committee, on the behalf of the proprietors allow ſufficient time for the diſpoſal of what quantity of thoſe articles may then remain on hand, which they imagine will be very conſiderable, as the contractors with the ſociety did not begin to deliver till this month.

Agreed the Committee be acquainted in anſwer, that, in conſequence of their repreſentation, and the proviſion made in the deed, they will be allowed one year for the diſpoſal of their concerns.

To the Honourable Harry Verelſt, Eſquire, Preſident and Governor, &c. Council of For William.

Hon. Sir and Sirs,

As the term limited for the Society's excluſive right to the inland trade, in the articles of ſalt and beetle nut expires the 3d of September, we are to requeſt you will, agreeable to the deed granted to us on behalf of the proprietors, allow ſufficent time for the diſpoſal of what ſalt and beetle-nut may then remain on hand; of the former article we imagine there will be a very large quantity, as the contractors with the ſociety for it, did not begin to deliver to us till the preſent month.

We are

Hon. Sir and Sirs,

Your moſt obedient

Humble Servants,

John Cartier,
Claud Ruſſell,
Wm. Alderſey,
Charles Floyer.

Fort William,
15th July, 1767.

APPENDIX, No 48.

Extract of Fort William Conſultation, the 1ſt September, 1768.

The Honourable Harry Verelſt, Eſq; Preſident,
John Cartier, Eſq,
Colonel Richard Smith,
Richard Becher,
Claud Ruſſell, and
Charles Floyer, Eſquires.

THE general letter, under date the 20th November, 1767, is now read, and the following reſolution taken in conſequence.

That paragraphs 88, 90, and 102, be ſent to all the ſubordinates, and in conſequence of the tender regard and attention which the honourable Company have ſhown to the welfare and eaſe of the native inhabitants, in prohibiting their ſervants, and all other Europeans under their protection, from trading in ſalt, beetle-nut or tobacco, or any other article, the produce of this country, but what is meant for exportation, it being their expreſs intention, that the inland trade of the country ſhall be confined to the natives only.

It was agreed and reſolved, *that, from this day, the excluſive privilege of the ſociety of ſalt trade ſhall be at an end*, and that any European who ſhall be found acting, either directly or indirectly, contrary to the ſpirit of theſe the Company's orders, ſhall not only ſuffer confiſcation of their goods, but, if a Company's ſervant, ſhall be diſmiſſed the ſervice, and if not in the ſervice, ſhall forfeit the Company's protection.

Ordered, that an advertiſement be publiſhed to this effect, and that copies of it be tranſmitted to the ſubordinates

No. 48.

The 4th May, 1768

At a conſultation,

PRESENT,
The Honourable Harry Verelſt, Eſq. Preſident,
Colonel Richard Smith,
James Alexander,
Claud Ruſſell,
William Alderſey,
Charles Floyer, Eſquires.

THE Society of Trade ſend in a letter, accompanied with an extract of one from their agent at Durbunga, wherein they are adviſed, that their ſales of ſalt in that diſtrict have been almoſt put a ſtop to by the Company's gomaſtahs making ſalt in the Petre Pans; acquainting us, that ſome time ago they received a complaint of the like nature, and applied to the Chief of Patna for redreſs; but as his orders have proved ineffectual, they requeſt we will direct an enquiry to be made into the conduct of the Petre Gomaſtahs; and if what they are accuſed of ſhould be proved, they hope we will order them to be puniſhed, and made accountable for the ſalt they have ſold; and the ſalt that has been boiled in the Petre Pans, and remains unſold, they requeſt may be confiſcated.

Agreed, in conſequence of this repreſentation from the gentlemen of the Society of Trade, that we write to the Chief of Panta, encloſing him a copy of their letter, and extract of the one from their agent at Durbunga, deſiring that he will make the ſtricteſt enquiry into the conduct of theſe gomaſtahs, and not only ſeverely puniſh any of them who may be found guilty of the crime they are accuſed of, and have acted thus contrary to our repeated orders, but alſo make them accountable for all the ſalt they have ſold, and confiſcate, and deliver to the charge of Mr. Letheulier, the ſalt that has been boiled in the Petre Pans, and is not yet diſpoſed of: That we further deſire he will cauſe publication to be made throughout the Torhote Country, prohibiting all perſons making any ſalt in thoſe diſtricts.

To the Honourable Harry Verelſt, Eſq. Preſident and Governor, &c. Council of Fort William

Honourable Sir, and Sirs,

WE now tranſmit to you extract of a letter from the ſociety's agent at Durbunga, in which we are adviſed that our ſales of ſalt in that diſtrict have been almoſt put a ſtop to by the honourable Company's Salt-Petre gomaſtahs making ſalt in the Petre Pans. We ſome time ago received a complaint of the like nature, and applied to the Chief of Patna for redreſs; but as the orders he has given have proved ineffectual, we requeſt you will direct an enquiry to be made into the conduct of the petre gomaſtahs; and if what they are accuſed of ſhould

be proved, we hope you will order them to be puniſhed and made accountable for the ſalt they have ſold; the ſalt that has been boiled in the petre-pans, and remains unſold, we requeſt may be confiſcated.

We are with reſpect,
Honourable Sir, and Sirs,
Your moſt obedient humble ſervants,
John Cartier,
Claud Ruſſell,
Wm. Alderſey.

Fort William,
April 27, 1768.

Extract of a Letter from Mr. Pitt Letheulier to the Committee of Trade, 21ſt March, 1768.

YOUR favour of the 27th January have been duly honoured with; and do aſſure I have, and do uſe all manner of prudent methods to diſpoſe of your ſalt; and it is no ſmall concern to me, to think I have not in all this time been able to make any greater progreſs therein; but till all the country ſalt which has been made this current year, as well as part of that made laſt year, is ſufficiently run off, I cannot expect to make any great hand in the ſale of your ſalt; for all the buzars in this diſtrict are full of this country ſalt, which the petre gomaſtahs ſell at 2 and 2 ½ Rupees per maund, and all this through the connivance of the Phouſdars and Jagheerdars, who have a fellow-feeling therein; and I have it not in may power to prevent it, and can't help ſaying, I think thoſe people will not readily deſiſt from giving ſufficient encouragement with only a bare order from Patna, when any one will but conſider the lucrative gains thoſe people muſt make by it, who will ſell father and mother for profit, or whether they will not try to hinder the making of as much petre as can be made, by which they can get nothing, for the Company pays only 1 ½ Rupees per maund for petre. I wrote to Mr. Rumbold ever ſince the 30th of October laſt, that the only method I could think of to prevent effectually their making of ſalt, was to beat the tomtoms all over the Jerhore, where they made the Petre, forbiding them making of ſalt, but to make it all into petre, and at the ſame time en paſſant the tomtoms, to beat in the buzars, forbidding thoſe people from buying ſuch ſalt of the Carconna people, and wrote him, if he would ſend me his orders or Perwannah to that effect, I would ſee it put into execution, if he thought proper; for it is, as ſaid before, the intereſt of the different Phouſdars, Jagheerdars in whoſe juriſdiction thoſe Carconnas lay, and the petre gomaſtahs, that no orders from Patna ſhould be put in force, and of courſe ſuch orders are not brought to light. The Amin, who has been ſent from Patna, to inſpect into this affair, found, on his progreſs, almoſt all the Carconnas making of ſalt inſtead of petre, though there has been ſent repeated orders to the contrary, and he alſo forbad them; yet no ſooner was his back turned, but they fell to making of ſalt afreſh, which the Company's petre gomaſtah (Eman Bux) here ſells in the Buzar, at 2 and 2 ½ Rupees per maund. The Carconna people had rather make ſalt than petre, becauſe the one is not near the labour, or at leaſt does not take ſo much boiling as the other does; beſides, the petre is only rupees 1 ½ per maund, which is the Company's price, as am informed; ſo that it is evident they all combine in the making of ſalt for the ſake of the profits ariſing therefrom, which they ſhare amongſt them, to the no ſmall detriment of the Company's inveſtment of ſalt-petre; and as long as this is the practice, I muſt repeat again, I cannot expect to ſell any great quantity of your ſalt till this country ſalt is pretty well conſumed, and they diſcontinue making ſalt. It makes me very uneaſy, to ſee almoſt all the ſhops in Durbunga full of the ſaid commodity, and am informed it is ſo all over this diſtrict. There has been run in upon me into this diſtrict, over and above what has been made, about 20,000 maunds; ſo that I reckon in the whole here has been diſpoſed of in all 80,000 maunds within the compaſs of one year; and am informed the French are ſending now ſome boats, loaded with ſalt, from Charnagore, when the Jelanghee opens. In ſhort, all theſe things put together I beg leave to lay before you, gentlemen, for your ſerious conſideration, and at the ſame time to demonſtrate, it is no ways my fault your ſalt has not hitherto been ſold, and wiſh from my heart ſincerely, it lay in my power to diſpoſe of it in a day's time.

To Thomas Rumbold, Eſq. Chief of Patna.

No. 35. Conſ. 4th May.

Sir,

THE gentlemen of the Society of Trade have repreſented to us in a letter, which we now encloſe to you, that their ſales of ſalt in the Durbunga diſtricts have been almoſt put an entire ſtop to by the Company's Salt-Petre gomaſtahs making ſalt in the Petre-Pans.

We therefore deſire that you will make the ſtricteſt enquiry into the conduct of theſe gomaſtahs, and not only puniſh with the utmoſt ſeverity thoſe who may be found guilty of the crime they are accuſed of, and have preſumed to act thus contrary to our repeated orders, but alſo make them accountable for the ſalt they have ſold, and likewiſe confiſcate the ſalt that has been boiled in the Petre-Pans, and is not yet diſpoſed of, which you will pleaſe to deliver to Mr. Letheulier, the Society's agent

We

We further desire that you will cause publication to be made throughout the Torhote Country, prohibiting all persons from making any salt, directly or indirectly, in those districts.

To the Honourable Harry Verelst, Esq; President and Governor, &c. Council of Fort William.

Honourable Sir, and Sirs,

I have received your letter of the 4th instant, enclosing the copy of a representation from Mr. Lethieullier to the Committee of trade, of the loss suffered by the Society from the quantity of salt made and vended in the Jerhut Districts, by the Company's Salt Petre gomastahs.

I must beg leave to observe, that this account is exaggerated to the highest degree; from my knowledge of the quantity of Salt-Petre there made, I am certain it is impossible so much salt could be produced; and to shew how little detriment the investment has met with, it need only be remarked, that there has of late been an increase, not deficiency in the article of Salt-Petre.

From the refuse of the petre an inconsiderable quantity of salt has always been made, which yielded some duty to the Fouzdar, who will complain on a total prohibition, and demand some deduction in his rents.—However, pursuant to your orders, I will shortly dispatch a proper person into that country to make strict enquiry into it, and punish the gomastans, if they are found deserving of it.

I am
Honourable Sir, and Sirs,
Your most obedient,
Humble servant,
Thomas Rumblod.

Patna,
May 19, 1768.

No. 49.

11th August, 1768.

At a Consultation,

PRESENT,
The Honourable Harry Verelst, Esq; President,
John Cartier, Esq;
Colonel Richard Smith,
Richard Becher,
Claud Russell, and
Charles Floyer, Esquires.

THE board having taken into consideration the regulations under which the Court of Directors have ordered the salt trade to be laid open, and the necessary measures to be pursued to carry them into execution, came to the following resolution, upon the 92d paragraph of their general letter of the 20th November.

That the collector general be desired to obtain as exact an account as he possibly can of the number of collaries in the Calcutta Pergunnahs and the Company's lands, and in the Provinces of Burdwan, Midnapore, and Chittagong, and lay a return of them before the board.

That every collarie be distinguished by some mark or number, as well that they may be distinctly known by each person who bids for them at the public sale, as to prevent any disputes when they are delivered over to the respective purchasers.

That the collaries be put up to sale on the 20th of October next, and that the purchasers shall engage to bring the salt from the collaries where it is made to one of these two public marts, viz. Rajah Barry, Barnagore, or such other places as may hereafter be fixed on, but to either of them as may suit their conveniences.

Agreed, that a copy of this resolution, and the 92d paragraph of the Company's letter, be sent to the collector general, that he may put the same into execution, and also to the resident at the Durbar, desiring him to recommend to the administration at Moorshedabad the same mode of disposing of the collaries under the nabob's Jurisdiction, as the Company have prescribed to us, and to obtain an account of, and distinguish in like manner as we have directed to be done in the Company's lands, the number of those collaries, and furnish us with the same as soon possible.

The duty to be levied on this trade for the government, the regulations and restrictions under which it is to be carried on, in order to prevent individuals of our own and foreign nations interfering in it, are the next objects of our consideration, and points of most material consequence.

Agreed therefore, before we come to a determination regarding them, that a Committee be appointed, to consist of Messrs. Cartier, Becher, and Russell, to consider on the rest of the general

general letter relative to this trade, and that they be requeſted to inform themſelves of every particular circumſtance which they think may enable us to adopt a plan, the moſt eligible for carrying on this important trade, conformably to the ſpirit and meaning of the Company's orders, and lay the ſame before us as ſoon as they have obtained every neceſſary information for this purpoſe.

No. 50.

The 7th of October. 1768.

At a Conſultation,

P R E S E N T,

The Honourable Harry Verelſt, Eſq; Preſident,
Richard Becher, Eſq;
James Alexander, Eſq;
Charles Floyer, Eſq;
Francis Charlton, Eſq;

THE Book of ſtanding Orders on the table;

The conſultation of the 5th inſtant read and approved.

The Committee appointed for laying down a plan, and propoſing regulations for carrying on the inland trade in ſalt, conformably to the ſpirit and meaning of the Company's orders, having finiſhed their deliberations on this ſubject, lay the ſame before the board, which were accordingly here read.

To the Hon. Harry Verelſt, Eſq; Preſident and Governor, &c. Council of Fort William.

Hon. Sir, and Sirs,

We have been favoured with your ſecretary's letter of the 11th ultimo, encloſing the paragraphs of the honourahle Company's general letter of the 20th November, relating to the inland trade in ſalt, which you were pleaſed to refer to our conſideration, deſiring us to inform ourſelves of every circumſtance, that we thought might enable you to adopt a plan the moſt eligible for carrying on that trade, conformably to the ſpirit and meaning of the Company's orders.

In conſequence of your directions, we have been making the neceſſary enquiry, and we now beg leave to lay before you what appears to us beſt calculated for the purpoſe.

We would recommend, that an *advertiſement* be iſſued, agreeable to the Company's orders contained in the 99th and 101ſt paragraphs of their letter, *that no perſon may hereafter plead ignorance* of them.

An advertiſement has already beed iſſued, relating to the ſalt of the collaries in the Company's lands; but before they are put up to ſale the merchants ſhould be made acquainted, that they will not be allowed to raiſe the price of ſalt at Calcutta and Rajahbaharry above Sicca Rupees 110 per maund, of 80 ſicca weight, (which with the 30 ſicca rupees duties, is the higheſt price allowed by the Company) otherwiſe they may hereafter complain, that they advanced in the price for the purchaſe of the collaries, on a ſuppoſition that they would no be reſtricted in their ſales of the ſalt.

As the honourable Company have only reſtricted the merchants in the ſelling price of their ſalt at Calcutta and Rajabaharry, we have thought proper to ſubmit to you, whether it would not be conducive to anſwer the ſpirit of their orders, if it were recommended to the country government to fix the price of ſalt at the principal markets throughout the country, in the ſame manner as it is done here and at Rajabaharry, allowing a reaſonable profit to the purchaſers from our marts.

The Creek opoſite to Barnegore, (called Ballee Creek) recommended by the Court of Directors, we find from a ſurvey made by the maſter attendant, and one of the honourable Company's Surveyors, as per Mr Rennell's draft, tranſmitted herewith, to be very proper for lodging the ſalt brought up from the Ingellee Miſadaul, &c. Diſtricts, and the Company's lands, as well as convenient for the merchants, who tranſport it up the country, to load their boats; we alſo find Rajabaharry, from a Report made by the ſociety of trade's agent at that place, very proper for lodging the ſalt produced to the eaſtward.

We find from enquiry, that the greateſt quantity of ſalt received by the ſociety of trade in one year was maunds 29,36,420-6, 10, *as that was in a remarkably favourable ſeaſon, we only took* 28,00,000 *for fixing the duty ordered by the Company to be collected on the ſalt diſpoſed of at* Ballee Creek, *Rajabaharry*, and what is tranſported through the Pacheet Paſſes, *the rate of the duty on that quantity to produce* 100,000 *l. Sterl. at the Exchange of* 2*s.* 3*d. per Currt. Rupee, is Sic. Rs.* 27. 5. 10½, *but in order that the Company may receive the ſum ſtipulated by them, though the ſeaſon for manufacturing ſalt ſhould be unfavourable, we recommend that the duty be fixed at Sicca Rupees* 30 *per* 100 *maunds, to be paid by the Purchaſers.*

APPENDIX, No. 50.

We recommend that *Mr. Sykes be desired to fix on a proper place for collecting the duty upon salt* that is transported up the country, from Burdwan and Midnapore, through the Pacheet Passes, and to have proper Chokies stationed in all parts, by which boats may pass, and salt be transported to a market without being first lodged at Rajabaharry or Ballee Creek, and in order to prevent, as much as possible, salt being clandestinely transported, we would have *no salt moved from the Churs, but with proper Perwannahs*, specifying the quantity of salt and number of boats, to be granted by the country government, the chief of the next factory, or the collector general, each for the districts under them.

Weekly returns of these Perwannahs should be transmitted to a person, to be appointed at Calcutta for that purpose, who is to enter them in a general register, and we would have peons sent with the Perwannahs as at present with the dustucks, and a register kept of the arrival of salt, at the different markets, to be transmitted weekly to Calcutta to be entered in the registry there.

We observe that the Company have ordered in the 100*th Paragraph of their general letter, that foreign salt shall pay a duty equal to this country salt, we beg leave to point out to you, that foreign salt is an article not allowed to pass with the benefit of a dustuck, but pays the Company's customs at Calcutta, and the government's duty at Hughley; if those duties are increased, and at the same time country salt lowered in its price, it will be a discouragement in general to shipping, and may in the end be detrimental to the Company by their not finding a vend for the salt made at Masulipatam, and their lands on the coast, the levying the duty ordered* by the Company, will also be a great hardship on the poor of this country, as they now purchase foreign salt at a price from 50 to 60 Rs. *per* ⅝ maunds, less than the salt manufactured in Bengal; *and as the quantity of foreign salt imported here does not prevent the whole of what is produced in the country being consumed, the Company will not suffer in their duties by it; we therefore recommend that no increase be made on the duty now collected on foreign salt.*

We understand that advances were made for the making salt, before the advertisement was issued, advising that the Collaries would be put up to public sale; such advances we think should be made good by the purchaser; and we therefore recommend, that it be made known to the merchants before the sale; besides the sum due to the merchants for advances made this year, there will be we imagine, outstanding balances due, from the Molungees to the merchants who contracted with them for the salt of last season; these balances we are of opinion should not fall on the purchasers of the Collaries; but as the merchants will have a claim for them, it will be necessary to publish before the sale of the Collaries, that the Molungees only will be responsible to the merchants for those balances, and be obliged to answer, according to the custom of the country, for what appears to be justly due from them.

The Collaries in Burdwan province were at the letting of the Burdwan lands, last June, rented by the farmers as part of their farms, for a lease of three years: though the lease does not invest them with the exclusive privilege of making the salt; yet it is doubtless, that it was with a view to that emolument, that they increased their offers for the lands; and if the Collaries are now deducted from their farms, they will naturally claim a deduction from the last increase; and we recommend that it be adjusted with the farmers before the sale of the Collaries.

Mr. Becher, the collector general, has acquainted us, that the farmers of three of the Pergunnahs have sent down remonstrances; which are translating, and will be laid before you.

In the Midnapore districts, the Collaries are included in the Zymindars Sunnauds; and they have been used to look upon them as their own property; if they are now taken from them, it will be necessary either to grant an equivalent, or allow a deduction in their rents; but as we are of opinion, that it would be subversive of their natural right, to take the Collaries from them, and therefore impolitic; we would recommend, that the Zemindars be allowed to work them, and be obliged to contract with the merchants for the salt that is manufactured, and not to let one person contract for more than the quantity, which may be limited: that a list of the contractors be delivered to the president by a certain day, and transmitted by him to the collector general: we imagine that this method will answer the Company's intention, equally with the Collaries being sold at outcry; and the merchants who contract, to transport it to one of the public marts fixed on.

Such, gentlemen, are the regulations that at present appear to us most likely to answer the intentions of the hon. the Court of Directors; but as they differ widely from all former customs, we must leave time to prove, how far they are practicable, or proper; indeed we can foresee many difficulties in putting them into execution, upon so short notice of an entire change in the general system of carrying on this extensive trade, nor is it improbable that many points may have escaped us, which on experience may be found to be material; it was our intentions on this occasion to have collected and digested the opinions of the principle native inhabitants, which might have possibly furnished many useful lights; but the sudden departure of Messrs. Cartier and Russell, and the multiplicity of business on the hands of the gentlemen of the

the Committee in their other departments, have not allowed us time to have the advantage of ſuch aſſiſtance; however, we hope, what we now have the honour to ſubmit to your conſideration, will with your amendments anſwer the end propoſed until a twelve month's trial make it more perfect and compleat.

We are with reſpect,
Hon. Sir, and Sirs,
Your moſt Obedient,
Humble Servants.
John Cartier,
Richard Becher,
Claud Ruſſell.

Fort William,
21ſt Sept. 1768.

As *the ſalt made laſt year is now moving from the Churs, and no duty hath yet been eſtabliſhed on it, nor any regulations made regarding the diſpoſal of it*, the board are of opinion, that previous to their reſolutions on the Committee's letter, theſe circumſtances ſhould be attended to. And the ſame having been maturely conſidered:

Agreed that we write to the reſident at the Durbar, to recommend to the miniſters to iſſue their orders for putting in execution the regulations we propoſe with regard to the diſpoſal of this ſalt, and which are as follow:

That a duty on it of 30 *Sicca rupees P.* 100 maunds be collected at Houghley and Rajahabarry; and that the government's officers employed in the collection of this duty, grant Perwannahs on the receipt thereof, ſpecifying the quantity of ſalt, the perſon it belongs to, and the amount of duties collected, which ſhall then paſs to the different Marts it may be intended for, free of every other duty. And that this duty be collected as the ſalt is brought to either of the firſt named places, by thoſe who import it.

That the ſtricteſt orders be given to all other chokies, not to collect any further duty or toll on any ſalt for which ſuch Perwannahs ſhall be produced, and to prevent any ſmuggling; all ſalt attempted to be paſſed without ſuch Perwannahs ſhall be confiſcated.

That the moſt public notice be iſſued in all parts, that after the payment of the above duty, no other ſhall be collected under pain of the ſevereſt puniſhments. And,

In order that the intention of theſe regulations, which are meant ſolely for the eaſe and convenience of the natives, may not be fruſtrated;

Agreed, we recommend to the reſident at the Durbar, that at the ſame time he propoſes them to the miniſters, he will alſo moſt earneſtly recommend to them to prevent as much as poſſible a monopoly at any of the markets.

As there are frequently means found by individuals to convey ſalt out of the provinces of Midnapore and Burdwan, through the hills into Bahar, and in order to prevent this practice;

Agreed that the collector general be deſired to write to the *Rajah of Burdwan to grant Rowannahs* for all ſalt that may be ſent through that diſtrict, on the perſons to whom it belongs *paying the ſtipulated duty of thirty Sicca rupees per* 100 *maunds*; and to give public notice, that all ſalt which may or ſhall be found without theſe Rowannahs ſhall be confiſcated. That *the collector general* be further deſired to iſſue theſe regulations *to the reſident at Midnapore*, that the like precautions may be taken in his diſtricts, *and to tranſmit them alſo to Chittagong*.

Agreed alſo, that we acquaint the chief of Patna with theſe regulations, and deſire that he will requeſt the officers of the government to take ſuch meaſures as will moſt effectually prevent any ſalt being brought into the province of Bahar, in a clandeſtine manner, and to ſeize and confiſcate whatever quantity may by any means be conveyed into the province without theſe Rowannahs. And that it be *particularly mentioned to the reſident at the Durbar, the collector general and chief of Patna, that theſe reſtrictions are meant only for the ſalt that was made laſt ſeaſon, and not that belonging to the Committee of trade, which will always be diſtinguiſhed by its having had a duſtuck*.

The board then proceeded to take into mature conſideration, the orders and directions of the honourable the Court of Directors, contained in their letter of the 20th November, 1767, as alſo the recommendation of the Committee appointed to eſtabliſh a plan, for the better and more fully putting into execution the above orders; and the following paragraphs were now read, 91, &c. to 104. In anſwer to Par. 91, the board reſolve, that whatever plan may be adopted, the eaſe and convenience of the native, the cheapneſs of ſalt in every part of the country, the preventing of every oppreſſion, and the intereſt of our employers, in the preſervation of an equitable and reaſonable duty, ſhall be their primary objects.

In the 92d Paragraph of this letter, the honourable the Court of Directors have thought proper to order the Collaries to be put up to public ſale.

The board have ever been, and always ſhall be particularly attentive to the orders and inſtructions of the honourable the Court of Directors. They ſhall ſtrictly adhere and conform, as far as lies in their power, to the regulations laid down by them, for carrying on this important trade. And nothing but a thorough conviction, that too rigid a regard to their orders might

prove

prove prejudicial to the intereſt of the Company, could prevail upon, or induce them to deviate in a ſingal point from their commands; they find themſelves however under this neceſſity, in regard to diſpoſing of the Collaries in the maner that hath been preſcribed, as it appears from the Extracts of ſome letters which the collector general now lays before us, and are entered after the conſultation, that they cannot put in execution this part of the plan laid down by the Court of Directors, without an actual and conſiderable diminution of the Company's revenues in the provinces of Burdwan and Midnapore: for in the former diſtricts, the ſarmers who rented the Collaries there, as part of the farms at the laſt general ſettlement on three years leaſes, have very juſt claims to them, and have already remonſtrated, as appears by the petitions which the collector general now lays before us for our information. In the latter, the Collaries are included in the Zemindars Sunnauds, and have ever been conſidered as their own property, equally with their lands and habitations.

It is therefore evident, that by putting up the Collaries in Burdwan and Midnapore, at public ſale, we deprive the farmers of the privilege of making ſalt, and of courſe that Emolument which hath enabled them to increaſe their offers for the land; and that ſuch a deduction from their farms will conſequently lead them to claim a deduction from their annual rents; and that we ſhall take away from the Zemindars in the Midnapore province, what actually forms a part of their Zemindarries, and from the profits of which they are principally enabled to pay the Company's Malguzarry, which liberty the Committee of trade were particularly attentive to when acting for the ſociety.

However, ſuppoſing that equity would allow of our diſpoſſeſſing the ſeveral preſent renters of theſe Collaries, yet juſtice muſt induce us to account to them for the old balances due from the Molungees, as well as the advances made to them for the preſent year, which for the more accurate information of our honourable Maſters, we ſhall ſtate from what they have already experienced in their Calcutta Lands, as ſtands on the proceedings of the Committee of lands. When it was deemed proper to eſtabliſh thoſe Collaries on a new ſyſtem, it was thought equitable, that the old balances due from the Molungees to the former renters, ſhould be firſt made good: the accounts were accordingly delivered in, and notwithſtanding a rigid ſcrutiny, amounted to no leſs than Rupees 5,33,045. 11, 3. now ſuppoſing the ſame to be done in Burdwan, Midnapore, and Chittagong, and the Government's lands, and we eſtimate the firſt claims of the whole on a proportion with the Calcutta Lands, it will ſtand thus: if an annual product of ſix Laaks of Maunds of ſalt (the quantity calculated to be made on theſe lands) have formed a debt of old balances of Rupees 5,33,045. 11. 3, what will the remainder produce on the other lands eſtimated at 22 Laaks yield? Anſwer, the ſum of Rupees 19,54,500. 14. 6, which muſt be accounted for, ſhould the orders in the above 92d paragraph, for publickly diſpoſing of the Collaries be put into execution. The eſtimate we judge to be conſiderably below the demands that would be made for outſtanding balances, ſhould the Collaries be put up to ſale, from the very unfavourable ſeaſon of laſt year, owing to the conſtant rain that fell, which prevented the Molungees working out half the advances made them the former year for that purpoſe.

The Increaſe of Revenue made on the Calcutta Collaries fictitiouſly reimburſed the Company, the amount paid by them fictitiouſly, becauſe the ſame increaſe might have been made, and the Company have reaped that advantage, had no balances have been to be paid. The Collaries in every other part, have already kept pace in the increaſe of their rents as the above; how then, are the Company to be reimburſed this ſum? The duty they have directed to be levied, does already amount to 30 Rupees *per* ℔ Maunds; a further tax muſt deſtroy the Directors grand Objects, the eaſe and convenience of the native, by enhancing the price of ſalt: another very material objection to the above orders of our maſters, is, the infringement of the liberty of the Molungees which has been too greatly apprehended by themſelves, as ſet forth in their petitions on the publication of our intentions of a ſale of the Collaries. The ſale of any ſpot of land, for the working any particular number of Collaries, cannot anſwer any purpoſe, unleſs we inſure to the purchaſer the ſervice of thoſe who are to work them; and ſhould ſuch men offer as are obnoxious to the Molungees, how are they to be ſupported? force muſt oblige them to the work, or the purchaſer fall ſhort in his rents.

For theſe reaſons therefore, it is the unanimous opinion of the Board, that the Collaries in theſe Diſtricts ſhould not be put up to ſale: an opinion that they are the more inclined to, from the conſideration, that though they cannot act up to the literal orders of the Court of Directors, without an evident diſadvantage to the Company, yet that they ſhall not deviate from the ſpirit and meaning of them; and that by the regulations they now propoſe for carrying on the ſalt trade, they ſhall be enabled to put it on an equitable and juſt footing, as the Court of Directors have propoſed, without ſubjecting them to the inconveniencies that they have here pointed out; and theſe regulations are, 1ſt. That every Zemindar, or Landholder, whoſe churs on Collaries are granted to him by ſunnaud; and alſo, all farmers on leaſe, ſhall continue to enjoy the benefit of working them, but they ſhall be reſtricted by bond and penalty, not to diſpoſe of a larger quantity than maunds 50,000 to any one purchaſer; they *are to keep an account of every ſale, which muſt be weekly tranſmitted to the Suddahr, or head cutcherries of Burdwan, Midnapore, and*

and Chittagong, there to be recorded and reference made on any ſcrutiny which may be deemed neceſſary in regard to perſons, quantity, or price, which may accrue to prevent monopolies.

2d. That an entire freedom be granted to all other merchants, natives of the Country, of the Caſts of Moors or Gentoos, for renting and working all other Collaries whatever, provided no one perſon directly or indirectly makes a larger quantity than maunds 50,000. The reſtricting in quantity, we deem more conſonant to the wiſhes of our Maſters, than in Collaries, they being of ſuch different ſizes as to yield from 100 to 300 maunds each; and in order to encourage the Molungees to their duty to diffuſe among the merchants this liberty, and to prevent confuſion or diſputes one with another, every *merchant muſt engage himſelf in his ſervice the Molungees, whom he muſt bring to the neareſt public Cutcherry to be examined whether they are free from all other engagements*, and it is voluntarily that they themſelves enter into his ſervice, when their *names and reſidence muſt be regiſtered, with the name and reſidence of the merchant to whom they engage*; which engagement is to laſt for one year only, and the Zemindar of each Diſtrict is directed to lend every aſſiſtance to ſecure to ſuch merchants the attentive ſervice of ſuch Molungees, and again to ſee that the merchant ſtrictly conforms to his engagements with the Molungees; and in caſe any one merchant ſhould ſeduce or attempt to ſeduce any Molungee from another merchant, he ſhall be fined as the caſe may merit. *The Molungees thus engaged for one year, ſhall not be liable, after the expiration of that time, to be called upon for further ſervices by the merchant, unleſs voluntarily, and for no balances whatever, after the expiration of the approaching ſeaſon. But in conſideration of the very heavy balances due from the Molungees to the merchants, on account of the laſt year's advances, they are to have the preference of the Molungees ſervices for this ſeaſon. ——The above regiſter of merchants and Molungees to be ſent weekly to the ſeveral head Cutcherries, in order that public licence may be granted to the merchant for entertaining the Molungees regiſtered.—— The officer of each Diſtrict is alſo to keep an account of all ſalt made therein, and by whom, and to ſend the ſame to the head-Cutcherry, there to be recorded weekly; and it* is ſtrictly recommended to prevent as much as poſſible any one family or ſet of merchants combining together, or in any ſhape eſtabliſhing a Monopoly.

3dly. *No ſalt to be removed from any Chur without a Rowannah from the reſident or Collector-General, ſpecifying the proprietor's name of ſuch ſalt, the quantity and number of boats in which it is tranſported by water; if by land, then the number of bullocks, and by whatever means elſe it is tranſported.*

That *weekly returns of the Rowannahs* granted by the Collector-General, ſhall be *tranſmitted to, and entered by him in a general regiſter; and that* Peons ſhall be ſent with the Rowannahs as at preſent with the Duſtucks, and a *regiſter kept of the arrival of ſalt at the different markets in the Company's lands, to be tranſmitted weekly to the Collector, to be entered in his regiſter.*

If any boats are found *ſmugling ſalt*, the ſame to be confiſcated to the Government, boat and ſalt; and any boat having ſalt on board, hoiſting Engliſh Colours, pretending to an Engliſh Duſtuck, or having more ſalt on board than ſpecified in the Rowannah, ſhall be *liable to confiſcation*, together with the cargo, and the Nabob's Miniſters will ſeize the ſame as forfeited to the Government.

That all ſalt produced at Ingelee, Myſadaul, &c. Diſtricts and the Company's lands, ſhall be carried to and landed at Ballee Creek, which is found upon a ſurvey by Mr. Rennell to be a very proper place; and that all ſalt produced to the caſtward ſhall be brought to Rajahbarry, which hath alſo been reported to us very proper for lodging the ſalt at.

That the ſum of 30 *Sicca Rupees per* 100 *Maunds ſhall be the duty to be collected from the importer on all ſalt brought to Ballee Creek or Rajahbarry, in order to ſecure to the Company the ſtipulated revenue of £.* 100,000, *which*, upon a Calculation, *this duty will afford, even ſhould the ſeaſon prove unfavourable for manufacturing ſalt.*

The Board agree in opinion with the Committee, that the price of ſalt at theſe two places ſhould not exceed more than 110 Sicca rupees per $\frac{80}{100}$ maunds. But as we have reſolved the duty of 30 Sicca rupees per $\frac{80}{100}$ maunds, ſhall be levied from the importer, and not the purchaſer.

That the price of ſalt ſhall be fixed at 140 Sicca rupees per $\frac{80}{100}$ maunds.

That *no increaſe of duty ſhall be made on what is now collected on foreign ſalt, for the reaſons aſſigned by the Committee.*

As theſe regulations are formed with the ſtricteſt regard to the eaſe and convenience of the Native, and ſuch as we judge will enable them to carry on this important trade on the eaſieſt terms, and the leaſt liable to Oppreſſions:

Agreed that we *tranſmit a copy of thoſe for the laſt*, as well as the enſuing ſeaſon, *to the reſident at the Durbar*, and deſire him to recommend to the Miniſters to adopt and follow the ſame.

Agreed alſo, that the regulations for the enſuing year be tranſmitted *to Patna, Dacca, and Coſſim buzar.* And,

Ordered that the *Collector-General be furniſhed with a copy of the conſultation, in order that he may iſſue the ſame in the diſtricts under his inſpection.*

As there are ſtill *ſeveral matters unadjuſted by the Committee of trade, and balances to be collected on account of the Society, which renders it neceſſary that the Committee ſhould ſubſiſt for ſome time longer, and as there are two vacancies by the abſence of Meſſrs. Cartier and Ruſſell;*

Agreed, that one of them be filled by Mr. Charlton.

Agreed alſo, that he be appointed a member of the Committee of Aurungs, Military Paymaſter General, and Mint-maſter, and that he take charge of theſe offices the firſt of next month; and

Ordered, that the Secretary tranſmit him his appointments.

(Signed)

H. Verelſt.
Richard Becher.
James Alexander.
Charles Floyer.
Francis Charlton.

To Thomas Rumbold, Eſq. Chief of Patna.

Sir,

Encloſed we tranſmit you a copy of ſome regulations we have this day made, regarding the diſpoſal of the ſalt made laſt year, and the duty to be collected on it. And we deſire that you will earneſtly recommend to the officers of the government at Patna, to have theſe regulations ſtrictly attended to. But we muſt here obſerve to you, that *theſe Reſtrictions are meant only for the ſalt that was made laſt ſeaſon, and not for that belonging to the Committee of trade, which will always be diſtinguiſhed by having had a duſtuck.*

We are, &c.

Fort William,
7th October, 1768.

To Francis Sykes, Eſq. Reſident at the Durbar.

Sir,

Encloſed we tranſmit you a plan we have this day laid down for conducting the inland trade in ſalt for the enſuing ſeaſon, in conſequence of the orders of the honourable Court of Directors, in their letter of the 20th November, 1767. And as the regulations we have herein propoſed are formed with the ſtricteſt regard to the caſe and convenience of the natives; as they are ſuch as we judge will enable them to carry on this important trade on the eaſieſt terms, and the leaſt liable to oppreſſion, We deſire that you will earneſtly recommend to the miniſters to adopt this Plan in Juriſdiction of the nabob's government. We alſo deſire that you will recommend to them to carry into execution, the regulations which we have likewiſe encloſed regarding the ſalt made laſt year; and we muſt here obſerve to you, that *theſe Reſtrictions are meant only for the ſalt that was made laſt ſeaſon, and not that belonging to the Committee of trade, which will always be diſtinguiſhed by having had a duſtuck.*

We are, &c.

Fort William,
7th October, 1768

To Thomas Rumbold, Eſq. Chief, &c. Council at Patna.

Gentlemen,

Encloſed we tranſmit you a Plan we have this day laid down for conducting the inland trade in ſalt for the enſuing ſeaſon, in conſequence of the orders of the honourable the Court of Directors, in their letter of the 20th November, 1767. And deſire that you will pay the ſtricteſt regard and attention to the regulations we have herein propoſed, and ſee that they are ſtrictly conformed to, as far as lies in your power.

We are, &c.

Fort William,
7th October, 1768.

Fort William, the 7th October, 1768

At a General Conſultation.

P R E S E N T,

The Honourable Harry Verelſt, Eſq. Preſident,
Richard Becher, Eſq.
James Alexander, Eſq.
Charles Floyer, Eſq.
Francis Charlton, Eſq.

Extracts of letters from the Reſidents of Burdwan and Midnapore to the colelctor-general, in anſwer to the orders tranſmited to them, to give public notice, that the Collaries in thoſe diſtricts would be ſold at public outcry, on the 20th of October, 1768, in conformity to the orders the collector-general received from the Preſident and council upon that ſubject, under date, the 11th Auguſt.

From Mr. John Graham, Reſident at Burdwan, under date 20th Auguſt, 1768.

The

APPENDIX, No 50.

The advertiſement in relation to the ſalt trade is drawing up, and ſhall be publiſhed this day, and the liſt of the Collaries within this province ſhall be ſent you as ſoon as poſſible. The further directions that you promiſe me before the day of ſale, will, I hope, be full and explicit, ſo as to direct how the balances due the contractors of laſt year, and the advances that may have been already made in this, are to be ſettled and made good; alſo, in what manner the objections and claims of the farmers are to be anſwered, who rented thoſe Collaries as part of their farms at the laſt general ſtatement on three years leaſes. Theſe leaſes do not by any means inveſt them with the excluſive privilege of making the ſalt, but it is doubtleſs with a view to that Emolument that they encreaſe their offers for the lands, and now that the Collaries are to be deducted from their farms, they will naturally be led to claim a deduction from the laſt increaſe.

September 9th.

The farmers of the Diſtricts where the collaries are ſituated, have preſented petitions to me, ſetting forth the infringement on their engagements, and the prejudice to the buſineſs of their farms, that will reſult from the reſolution of putting the ſalt pans up to public ſale, I have promiſed that I would ſubmit them to your conſideration, and you will find them accordingly here encloſed. As far as I am maſter of the ſubject, their arguments I own carry weight with me, and the Rajah's officers have repeatedly expreſſed themſelves to me in the ſame terms; as to the detriment they think the introducing a double authority over the Ryotts will be productive of to the revenue of that part of the province, they mention a parallel caſe in the adminſtiration of Rajah Manickchund, who actually rendered the ſalt of the Mundligaut Pergunnah a diſtinct farm from the lands, but before the end of three years, was glad to re-unite them, and obliged to admit a deduction of Rupees 56,000 for the damage the Diſtrict had ſuſtained; owing to the ſame perſons occupying the double profeſſion of Ryotts and Molungees, as ſet forth in the petition of the preſent farmers.

From Mr. George Vanſittart, reſident at Midnapore, under date 22d Auguſt, 1768.

I know not whether the Court of Directors, in their orders concerning the ſalt, have been aware that the collaries in the Midnapore and Jalliſore Provinces, are included in the Zemindars Sunnuds, or whether they think thoſe Sunnuds may be juſtly diſpenſed with; if the latter, the zemindars have only to ſubmit, but that they will not do it, I imagine, without giving me a good deal of trouble firſt with their complaints; if the former might not anſwer the purpoſe of diffuſing the ſalt amongſt as many hands as poſſible be anſwered by an order; being publiſhed, that no one ſhould contract for above a limited quanity; that a liſt of all the contractors ſhould, on a certain day, be delivered into the reſident, and tranſmitted to the collector-general, and that the contractors ſhould engage to carry the ſalt to one of the public marts which have been fixed upon.

September 14th.

Several petitions have been delivered to me by the Zemindars, in conſequence of the orders for putting up the collaries to out-cry. Their contents are ſuch as I cannot myſelf give them any anſwer to. I purpoſe therefore to tranſmit them all for your obſervation and directions, together with the liſt of collaries, a few days hence.

October 3d.

Incloſed I tranſmit you a liſt of the collaries in the Provinces of Midnapore and Jalliſore, and in order to convey a clearer Idea of their produce, I have divided them into three claſſes. In the firſt are comprehended all ſuch as uſually yield 200 maunds, or upwards; in the ſecond thoſe which uſually yield between 200 and 150, and in the third thoſe which yield leſs than 150. I likewiſe encloſe for your obſervation, a petition which I received from the Zemindars of Beercool; petitions on the ſame ſubject have alſo been preſented to me by the other Zemindars, but as their purport is entirely the ſame, it is needleſs to trouble you with them. The following you will obſerve to be the ſubſtance of what they plead in their behalf: "That the collaries form a part of their Zemindaries; are included in their "ſunnuds, and have ever been conſidered as their own property; that it is merely by the pro-"fits thereof they are enabled to pay the Company's Malguzarry; that conſiderable quan-"tities of ſalt are due from them to differnt merchants, and large ſums of money have "been lent them upon the credit of their collaries, and that if their collaries are now "taken from them, it will be totally out of their power either to pay their revenue, fulfil their "contracts, or ſatisfy their creditors." I reqeſt to be favored with your directions on theſe circumſtances, and likewiſe regarding the conduct neceſſary to be obſerved with reſpect to the Molungees. The ſame people being Royts of the Zemindars, and employed in the buſineſs of cultivation, as well as that of making ſalt, many diſputes will probably ariſe concerning them, beween the Zemindars and the purchaſers of the collaries.

The

APPENDIX, No 50.

The purport of two Petitions delivered to the Collector-General by the following Burdwan Farmers.

Callipurſaud Mozundar, Farmer of the Pergunnah Calloor.
Kiſnaram Roy, Farmer of the Pergunnah Barace.

The petitioners repreſent that they took the above Pergunnahs to farm at thePooneah held in June laſt, for a term of years; that in theſe farms both the the collary and Mall Revenues were neceſſarily included, as well becauſe it has ever been cuſtomary, as that at ſome ſeaſons the collary grounds are cultivated for Paddy and other grain; that in reliance the collary grounds would not be ſeparated from their farms, and the ſalt trade being laid open laſt year, very conſiderable advances had been made by the merchants to the Molungees, ſo than the re letting the collaries in the manner propoſed, will not only manifeſtly injure both the merchants and farmers, but will alſo greatly oppreſs the Ryotts, and occaſion a deſertion of the Molungees, which muſt ſenſibly affect the honourable Company's revenue, wherefore they pray their caſe may be taken intoconſideration.

To Richard Becher, Eſq. Collector General.

The humble Petition of Shibnarain Chaturgy, Farmer of Mundligaut Pergunnah, in the province of Burdwan.

Sheweth,

That at the pooneah held in June laſt year, your petitioner took the above Pergunnah to farm, together with Govindpore's Mall, the Mahal Shair, and ſalt collaries belonging to it, all which he had a grant for three years; that in Auguſt following, public proclamation was made by the reſident, that all the ſalt collaries in the Province of Burdwan were to be ſold at public out-cry, to the beſt bidder, the 20th October, in lots, conſiſting of five collaries each; that in conſequence, the 14th of Auguſt, three gomaſtahs were ſent by the reſident to take an account of the beforementioned collaries included in your petitioner's farm, a practice altogether unprecedented, as the farmers having heretofore ever been accuſtomed to place an entire faith and confidence in the gentleman's grants and agreements, always concluded their farms to be ſecured to them, whilſt no mal-conduct could be laid to their charge.

Your petitioner futher repreſents, that the collary and mall-rents of his farm have always been conſidered as inſeparable, the ſame Ryott holding both grounds, and paying the rent thereof to one farmer; and this uſage being of long ſtanding, your petitioner apprehends the Ryotts will not eaſily be prevailed upon to hold the mall diſtinct from the collary farms, at leaſt compulſive meaſures muſt be uſed, the conſequence of which will be a conſiderable deſertion of the Ryotts, and diminution of the honourable Company's revenue.

Your petitioner therefore humbly prays, that you will be pleaſed to take his caſe into conſideration, and render him juſtice. And your petitioner will ever pray, &c.

To the Honourable Harry Verelſt, Eſq; Preſident and Governor, &c. council of Fort William in Bengal.

The humble petititon of the ſalt Molungees of Hattiagur, Burridhatty, Moora Gaſſah, Muddenmull, Shawpore, Azemabad, &c. twenty-four Purgunnahs belonging to the Honourable Company.

Humbly Seweth,

That, in former times, when the ſaid Purgunnahs belonged to the black Zemindars, your petitioners commonly uſed to receive money on ſalt from the merchants at your petitioners own accord. In the ſame manner they continued for ſome years after the ſaid Purgunnahs belonged to the honourable Company, and alſo after the ſaidſalt pans, or collaries, were taken into the gentlemen's hands, who laſt year quitted the ſaid collaries; ſince which your petitioners expected to carry on their trade in the ſame manner as aforeſaid, to receive money from whom they thought proper: but your petitioners being informed that your honour, &c. council, are willing to divide the ſalt pans amongſt ſeveral merchants, and likewiſe to put up the ſaid collaries at out-cry by lots, at five collaries in a lot; in ſuch caſe, your petitioners are ſure to be ruined by the merchants, who will not only make your petitioners their ſlaves, but all your petitioners families. Therefore, if your honour, &c. council, think proper to divide the ſalt collaries among the merchants, and put them up at out-cry, your petitioners have no objection to it; but that the ſaid merchants be ordered to employ in their ſervice only ſuch Molungees as may willingly accept of their money, and that they be not permitted to force your petitioners.

And your petitioners, as in duty bound, ſhall ever pray.

To the Honourable Harry Verelſt, Eſq. Preſident and Governor, &c. council.

The humble petition of the ſalt merchants.

Humbly ſheweth,

That your honours have been pleaſed to advertiſe the ſale of the collaries, five in a lot, and no perſons to have above thirty lots; whereas it formerly was the cuſtom that the Molungees ſhould

ſhould contract with whom they pleaſed to make their ſalt, and thoſe that had balances on them, uſed to take leſs money for the year following to make ſalt, and pay off what they could, and ſome of the Molungees uſed to make ſalt themſelves, and ſell to the merchants, which was advantageous both for the Molungees and the merchants; and formerly, the rent for every collary was about ſix or ſeven rupees; but your honours have encreaſed it to thirty rupees per 8 maunds, and ſervants pay for ſix months, ſeven rupees, which was not ſufficient for them. The Molungees and ſervants never ſerved willingly, but by force; for which reaſon, there was not ſo many collaries as in former times. But now as the Honourable Company have been pleaſed to beſtow this contract on the natives, laſt year we advanced money, but by the rains the Molungees could not give all, and a great balance remained on them; and for this year we were obliged to advance ſome more money for their maintenance, and making ſalt again. And now as your Honours have advertiſed that the collaries will be ſold, if ſo, it will entirely ruin us. Again we are further informed, that your Honours will fix a price of ſalt for ſale, but as according to every year's production, ſo the price ſettles ſome years more and ſome leſs, if your petitioners ſell by the ſettled price, we ſhall be ruined.

Therefore your Petitioners humbly implore, that your honours may be pleaſed to take our caſe into your ſerious conſideration, and order that the ſalt contracts may continue as before, both for making and ſelling it.

And your Petitioners as in duty bound ſhall ever pray.

No. 51.

Extract of general letter from Bengal, dated 23d November, 1769.

Par. 18. In the 107th Paragraph of our letter of the 25th September laſt, we had the pleaſure to acquaint you, that the balance of the account of the ſociety of trade A. amounting to C. rupees 137,121. had been paid into your treaſury; and we have now the honour to encloſe you copies of their accounts.

Extract Bengal General Conſultations, dated 3d October, 1769.

P R E S E N T.

The Honourable Harry Verelſt, Eſq. Preſident,
John Cartier, Eſq.
Brigadier General Richard Smith,
James Alexander,
Claud Ruſſell, and
Charles Floyer, Eſqrs.

Read the following letter from the Society of Trade. A.

To the Honourable Harry Verelſt, Eſq. Preſident and Governor, &c. Council, Fort William.

Honourable Sir and Sirs,

WE have now the honour to incloſe to you the following accounts, relating to the duties on ſalt and beetle-nut, from the Society of Trade. A.

Account of ſalt received by the Society of Trade. A.

General invoice of beetle-nut purchaſed by the Dacca Factory, account the Society of Trade. A.

General invoice of beetle-nut purchaſed by the Chittagong Factory, account the Society of Trade. A.

Account current the Honourable Company with the Society of Trade. A.

You will obſerve, from the laſt mentioned account, that the duty on ſalt is 35 *per cent.* valuing the quantity received at 90 arcot rupees per maund; and that the duty on the beetle-nut is 10 *per cent.* on the prime coſt, which are the terms fixed by the Honourable Board for the firſt year's concern. The balance now due is current rupees 1,37,121, which, we requeſt, you will order to be received into the Treaſury. This, Gentlemen, will finiſh the total amount of duties on the firſt year's account; on the ſecond, the Society have paid rupees 4,00,000; and the reaſon a greater proportion of the duties on the ſecond year's account has not been paid, is owing to the difficulty we find in collecting the very large out-ſtanding balances due to the Society. We are, with reſpect,

Honourable Sir and Sirs,

Your moſt obedient Servants,

Fort William,
Auguſt 26, 1769.

Signed { JOHN CARTIER,
CLAUD RUSSELL,
CHARLES FLOYER.

Ordered, That the accounts encloſed in the Society of Trade's Letter be entered after the conſultation.

APPENDIX, No. 51.

Account of Salt received by the Society of Trade. A.

At Rajabaharry,	—	Maunds of 82 Sicca weight,			562,437 17 13
At Chittagong,	—	Ditto	—	—	105,991 39 12
At Nuliua,	—	Ditto	—	—	690,136 25 0
At Gogodonga,	—	Ditto	—	—	96,205 28 0
At Calcutta,	—	Ditto	—	—	1,115,191 26 0
At Barrepoor,	—	Ditto of 85 Sicca weight,			46,604 25 0
At Coolburia,	—	Ditto of 82 ditto,		—	82,572 17 0
At Culnea,	—	Ditto	—	—	200,946 24 8
At Anundpoor,	—	Ditto	—	—	66,341 7 6
At Mundlegaut and Gallaut,		Ditto	—	—	191,570 11 7
At Backergunge,	—	Ditto	—	—	14,549 21 7
				Maunds	2,972,548 3 5

Fort William, 26th Auguſt, 1769.

Errors excepted.

Signed { JOHN CARTIER, CLAUD RUSSELL, CHARLES FLOYER.

General Invoice of Beetle-nut purchaſed by the Dacca Factory, account the Society of Trade. A.

Beetle-nut,		Purchaſed at different Prices, *viz.* D. M. R.								
Summunder,	—	41,254	7	8	a 2	12	0	per maund,	113,449	0 3
Ditto,	—	7,783	6	8	a 2	11	0	Ditto —	20,917	9 0
Ditto,	—	53,899	5	0	a 2	10	9	Ditto —	144,011	11 6
Ditto,	—	1,084	3	0	a 2	10	0	Ditto —	2,845	11 3
Ditto,	—	4,353	20	0	a 2	9	3½	Ditto —	11,229	0 3
Ditto,	—	427	0	0	a 2	4	0	Ditto —	943	13 0
	Maunds	108,803	2	0						293,396 13 3
	Received	1,372	20	0	from the Zemindars.					
Deduct dried up maunds of 82 Sicca weight,		110,175	22	0						
		5,508	30	0						
		104,666	32	0						

Duſs. Maſs. Rs. 293,396 13 3

Fort William, Auguſt 26th, 1769.

Errors excepted.

Signed { JOHN CARTIER, CLAUD RUSSELL, CHARLES FLOYER.

General Invoice of Beetle-nut purchaſed by the Chittagong Factory, Account the Society of Trade. A.

		D. M. R.								
Beetle-nut purchaſed,	—	47,260	38	10	a 2	10	3	per maund,	124,798	7 6
Received from the Pickars, as cuſtomary allowance,		785	23	14						
		48,046	22	8						
Deduct dried up,	—	2,201	3	0						
		45,845	19	8						
Purchaſed maunds,	—	1,970	a 3	7	per maund,			6,771	14 0	
		40	a 3	4	ditto	—		130	0 0	—6,901 14 0—131,700 5 6
	—	2,010	0	0						
Maunds of 82 Sicca weight,		47,855	19	8						

Duſs. M. Rs. 131,700 5 6

Fort William, Auguſt 26th, 1769.

Errors excepted.

Signed { JOHN CARTIER, CLAUD RUSSELL, CHARLES FLOYER.

Dr. The Honourable Company in Account with the Society of Trade. A. Cr.

1766, September	14	To cash paid	200,000	0	0	By duty on salt received at sundry places as per account.								
1767, October —	8	To ditto —	250,000	0	0	Maunds 2,972,548 3 5 valued by agreement.								
1768, April —	8	To ditto —	350,000	0	0	a A. Rs 90. per ℅ Maunds, ——			2,675,293	4	6			
1769, May ——	31	To ditto —	120,000	0	0	a 35 *per cent.* — ——						A. Rs.	936,352	10 3
												Batta, at 8 *per cent.* —	74,908	3 3
			920,000	0	0									1,011,260 13 6
		To balance	137,121	0	0	By duty on Beetle-nut purchased by the Dacca Factory as per Account, Mauds of 82 Sicca weight 104,666 32 0								
						Prime cost, D. M. Rs ——			293,396	13	3			
						At 10 *per cent.* ——			29,339	11	0			
						Deduct 1 *per cent.* to make Aroot Rupees, —— —			280	8	0			
									29,049	3	0			
						Batta at 8 *per cent.*			2,323	15	0	—	31,373	2 0
						Purchased by the Chittagong Factory, as per account. Maunds of 82 Sicca weight 47,855 19 8								
						Prime cost, D. M. Rupees, —			131,700	5	6			
						At 10 *per cent.* — —			13,170	0	6			
						Batta 10 *per cent.* — —			1,317	0	0	—	14,487	0 6
													45,860	2 6
		Current Rupees	1,057,121	0	0							Current Rupees	1,057,121	0 0

Fort William,
August 26th, 1769.

Errors excepted.

Signed, JOHN CARTIER,
CLAUD RUSSELL,
CHARLES FLOYER.

APPENDIX, N°. 51.

Extract of General Letter to Bengal, dated 10th April, 1771.

135. We have likewiſe received the copies of the accounts from the Society of Trade, reſpecting the ſale of ſalt and beetle-nut; and in looking into the account current of that Society with the Company, dated 26th of Auguſt, 1769, we obſerve, that the balance due for the duties on thoſe articles is there made to be current rupees 1,37,121, as you adviſe us in your letter of 25th September 1769, per Ankerwyke: but upon a cloſer examination of the ſeveral ſums in the debit of that account, there appears to have been an omiſſion of current rupees 220,000.; which ſum, on your Treaſury accounts and general books, is entered, as paid in February, 1768, by Mr. Lawrell, Secretary to the Society; in which caſe, inſtead of the before mentioned balance being due at the cloſing of that account, you had then received into your Treaſury the amount of current rupees 11,40,000. being current rupees 82,879, more than the whole amount of duties ſet forth.

136. On your Treaſury accounts for September, 1769, there is a further entry of current rupees 31,000; this we apprehend, with the above ſurplus, may have been in part of a new account; which matter you muſt explain to us; and alſo, why no receipts are found on the general books, ending April, 1769, for the duties on ſalt and beetle-nut.

Extract of Bengal General Conſultation, the 31ſt March, 1772.

Received the following letter from the Society of Trade.

To the Honourable John Cartier, Eſq. Preſident and Governor, &c. Council.

Gentlemen,

We have received the extract from the Honourabe the Court of Directors' general letter, under date the 10th of April, 1771, relative to the duties on ſalt and beetle-nut, from the Society of Trade to the Honourable Company.

The balance due to the Honourable Company, the 26th Auguſt, 1769, amounting to current rupees 1,37,121, was from Society A, and was diſcharged in two payments as follows:

1769.	September 13, ——	31,000
1770.	March 29, ——	106,121
		137,121

The ſuppoſed omiſſion of current rupees 220,000, paid the 3d February, 1768, was in part of the duties due from Society B, but has not been diſtinguiſhed in the Treaſury books, as received from the Society of Trade B; which has occaſioned the miſtake.

The following payments have ſince been made from Society B, *viz.*

1769.	May 31,	at	Muxadavad,	180,000
1770.	May 31,	——	—	25,000
1771.	June 18,	——	—	90,000
				295,000

We are, &c.

Fort William,
March 3, 1772.

Signed { JOHN CARTIER,
WM. ALDERSEY.

Agreed, it be mentioned in our next advices to Europe.

Extract of Fort William Conſultation, April 13, 1772.

The Preſident lays before the Board a letter received from the Secretary to the Committee of Trade, as follows.

To the Honourable John Cartier, Eſq. &c.

Honourable Sir,

I am ordered by the Honourable the Committee of Trade, to requeſt you will obtain permiſſion of the Honourable Board, for Gocul Goſaul's attendance on the Collector General to be diſpenſed with for four months, that he may be at liberty to ſettle and adjuſt his accounts, with many of the merchants who have purchaſed from him large quantities of the Committee's ſalt, which they have not yet paid for; by which the Honourable Company are prevented receiving their duties to a conſiderable amount, and the proprietors are great ſufferers.

I am, &c.

April 13, 1772.

(Signed) DAVID KELLICAN,
Secretary to Comm. Trade.

Agreed, the Secretary be directed to ſend a poſitive order to Mr. Holme, the collector of the 24 Purgunnahs, to the purport required; and to permit Gocul Goſaul's Naib to officiate for him during his abſence.

No. 52.

No. 52.

Extract of a letter from the Governor and Council of Fort St. George to the Governor and Council of Fort William, dated 20th July, 1767.

THERE will be at Mazulipatam, in the enſuing October, about 600,000 maunds of ſalt belonging to the Company, which cannot be ſold at that place, and is a ſtaple commodity at your ſettlement; it will therefore be rendering a very eſſential ſervice to our Honourable Maſters if you can diſpoſe of it at public outcry, or by contract, on condition that it be delivered by weight or meaſure at the pans, and the Company pay the expence, and furniſh the means of tranſporting it on board ſuch veſſels, as the purchaſers may ſend for it; the amount of the contract or ſales to be paid into your Treaſury, on advice from the Chief and Council at Mazulipatam of the quantity they have delivered; we requeſt your honour, &c. will acquaint us as ſoon as poſſible, how far the ſcheme may be practicable.

Extract of letter from the Governor and Council of Bengal, in anſwer to the above, dated the 26th Auguſt, 1767.

We are ſorry, Gentlemen, we cannot perceive with you the advantages which the Company would derive from your propoſal, of offering to public ſale in Calcutta ſo large a quantity of coaſt ſalt, as ſix laaks of maunds.

It cannot be expected there will be bidders beyond the power of conveyance, and double the tonnage uſually employed in the trade of the two Preſidencies, would be inſufficient to bring down the quantity mentioned; as long as ſalt will produce a profit at this market, and ſhipping can be found, you will have purchaſers without theſe. We cannot imagine that any perſon will offer to contract, nor would it be juſt either to the Company, the Society of Trade here, or to the merchants, who have purchaſed from the Society, to make publication of ſo large an import.

Some evident advantage indeed ought to ariſe to the Company before we determine upon a meaſure which will immediately affect the ſale of the Society's ſtock, from whence the Company receive duties to the amount of twelve laaks of rupees.

By ſuch publication made here, the private merchants, who have bought on the faith of the ſaid Society, and the Board, would find themſelves diſappointed of the very moderate profit to which they are limited by the articles of their agreement; and a poſitive penal deed, executed between the Company and the Proprietors of the inland trade, would be violated in a manner injurious to both, without producing a ſingular equivalent advantage to either.

For what is the capital in queſtion upon ſix laaks of maunds, about 60,000 rupees will ariſe to the Company, ſuppoſing the whole ſhould be taken at contract; whereas, if tonnage can be found for one fourth of that quantity, an equal benefit will accrue by your tranſporting it to this market on account of the Company, and with this peculiar advantage, that it may be done without injury to individuals, and without breach of poſitive engagements, or public juſtice.

We ſhall, however, acquaint the owners and commanders of all veſſels, bound from hence to the coaſt, that they may be ſupplied with ſalt at Mazulipatam; and recommend to them to give the Company the preference in their purchaſes of this article.

Extract of the Governor and Council of Fort St. George's letter to the Court of Directors, dated 5th of November, 1767.

Par. 70. Your Bankſall Farm was re-let for four years, the 27th July, at 250 pagodas *per annum* advance on the former rent.

71. The Chief and Council at Mazulipatam informed us in July, that a very conſiderable balance would remain due from the renter of the Mazulipatam and the Ponracca ſalt, at the expiration of his cowle (which will be in this month) owing in great meaſure to the interruption which the Sombardy people have met with, who uſed to reſort thither from the interior parts, and purchaſe that article; they adviſed us indeed at the ſame time, that the ſalt on hand would, even at a very low rate, be ſufficient to diſcharge this balance, if received by the Company in lieu thereof; and we immediately wrote to the Gentlemen at Bengal, to deſire they would endeavour to diſpoſe of it by contract, or public ſale; they have however repreſented ſo many difficulties attending ſuch a ſcheme, that we have entirely dropt it; and the only method that occurred to us, was to endeavour to prevail on the new renter to be accountable for the balance, provided the ſalt on hand was delivered to him, and we have given directions to the Chief and Council accordingly.

72. Could the plan we recommended to the Gentlemen at Bengal have been carried into execution, it muſt have been attended with very agreeable conſequences.—The ſalt farm at Mazulipatam is (as your honours well know) one of the moſt conſiderable under the management of the Chief and Council.—The produce of that article greatly exceeds the conſumption; and it conſequently occurs, that unleſs the renter is a man of large ſubſtance, a very conſiderable balance muſt remain due from him at the expiration of his cowle, though perhaps the ſalt on hand if ſold, would fully diſcharge that balance; but were we to take it in lieu thereof, the Company muſt be equal if not greater ſufferers, by our not being able to diſpoſe of it.—Could it have been ſold at Bengal, as we recommended, the farm would have been freed from every incumbrance, and would conſequently have let to greater advantage at the expiration of the cowle, than we can now hope it will.

No. 53.

Extract of Bengal General Conſultations, dated the 2d September, 1765.

Mr. Johnſtone ſends in a letter containing a repreſentation regarding his ſalt concerns in the Burdwan Province, and other parts, in conſequence of the eſtabliſhment of the Society of Trade. The Board eſteem the ſubject thereof of material conſequence, as it may prove a precedent for more applications of the ſame nature, and therefore refer it until another meeting to be determined on, after having been further conſidered; but in the mean time, if Mr. Johnſtone thinks it will expedite the buſineſs, they will direct the Gentlemen at Burdwan to make an enquiry into the ſtate of his balances.

Ordered therefore, that Mr. Johnſtone be adviſed accordingly.

To the Honourable the Preſident and Council, &c.

Gentlemen,

I have peruſed an advertiſement affixed at the Fort Gate, by order of the Committee of Trade, dated the 12th Auguſt, 1765, in which it is mentioned, that the Honourable the Court of Directors having thought proper to ſend out particular orders for limiting the inland trade, in the articles of ſalt, beetle-nut, and tobacco; the ſame is now to be carried on in conformity to thoſe orders, by a public ſociety of Proprietors, to be formed for that purpoſe. And that as an excluſive right to the trade of thoſe articles will be reſted in this ſociety, by an authority derived from the Company and from the Nabob.

All manner of perſons, dependent on the Honourable Company's Government, are hereby ſtrictly prohibited, from dealing in any reſpect, directly or indirectly, in the articles of ſalt, beetle-nut, or tobacco, from the date hereof, that is to ſay, they ſhall not enter into any new engagements, unleſs as contractors, either for the purchaſe or ſale of the articles, with the Society of Trade.

As theſe orders threaten great loſs to me in the concerns I am engaged in the article of ſalt, I beg leave to repreſent the ſtate of my concerns, hoping it may merit your conſideration, and procure me proper redreſs. In the month of March, 1764, Meſſrs. Johnſtone and Bolts having entered into a partnerſhip, made conſiderable contracts for ſalt in ſeveral Purgunnahs, *viz.* in Subbeing Shuja, Moota, Mendelgaut, Caror, &c. with thoſe who had the right of making and diſpoſing of it, *viz.* Molungees Taluckdars, or Zemindars of thoſe places. On theſe contracts, above the full amount was advanced, and further ſums very conſiderable. In Subbeing and Shuja Moota in the month of was taken up from us, by the Zemindar and Taluckdars, to be counted as Dadny for ſalt of 1176, there ſome people, with whom we now contracted in ſeveral places, being indebted to the partnerſhip of Johnſtone, Hay, and Bolts, near 50,000 balance of what had been advanced them on contracts for the former year, we were under the neceſſity of continuing to engage again with them, in order to recover theſe balances, which perhaps would otherwiſe have been loſt to us.

As yet the ſalt of Subbeing has not been weighed off from the Golas there, but from the computation we have been able to make with the Taluckdars, who are now here preſent, their balance will amount to nigh 12,000 Rs. including Rs. 5000, that was advanced them under written agreement, to be transferred for Dadny of the ſalt to be boiled in 1766.—The ſalt from Shuja Moota being only in part received, we cannot aſcertain this balance, but by an eſtimate of the quantity of ſalt in heaps, we compute there will be due from the Zemindars about Rupees 6000, beſides Rs. 3000, advanced for Dadny of the enſuing ſeaſon.—The whole of the ſalt from Mendelgaut not being yet received, we cannot till then be certain what balances will be due to us from the Molungees, but from the eſtimate we have been yet able to make, we expect that in that Purgunnah and Corör, they will amount to betwixt 30 and 40,000 Ct. Rs.

As

APPENDIX, No. 53.

As Mr. Bolts's and my partnerſhip was about to expire in March, and we not agreeing to renew it, but each to act on his ſeparate account for the enſuing ſeaſon, it behoved me therefore to endeavour to make my contracts the earlier. Advances were accordingly made in Shuja Moota and Subbeing as above mentioned, and to the Molungees in Mendelgaut on contracts entered into with them, from February to May: about Rupees 14,000 was advanced them at two different payments, as will appear from their receipts and contracts. Depending on the validity of theſe engagements, and conſidering the great ſums already due by the Molungees, for a conſiderable while deferred advancing more, till being informed by my Gomaſtahs, that others were making advances to thoſe very people who had engaged with me by prior contract for all their ſalt. That we might not loſe the dadney we had already given, and the great balances outſtanding of laſt year, we were obliged to make a further advance, ſo that the whole may amount now to Rupees 20,000. When we made theſe contracts and advances, there was then no intimation, prohibition, or reſtriction to the contrary, iſſued from the Hon. Board, nor was any order of the Company's general letter that I ever heard of, or thought to be infringed thereby, and I was equally free, as well as every other merchant, to contract for the enſuing ſeaſon at what time I pleaſed, with whoever were ready to enter into engagements with me. That where there are competitors, it is the common practice to contract for goods many months before hand, is too well known to every one I believe, who trades in this country, for me to inſiſt on it; and though by the ſenſe of the Committee a Monopoly has been adopted and ordered immediately to take place, I humbly conceive, there is no ſuch inſtruction nor inference can be drawn from any paragraph in the Hon. Company's general letter, directing or authorizing any thing like it, nor impowering you to transfer the advantage of purchaſes or contracts in trade, made by me, while a member of the Board, or by others concerned, to yourſelves, Gentlemen, or to any others you may chuſe hereafter to divide it with; neither did the Board, while they had the freedom of acting, ever declare, that they underſtood the Company's letter to convey any ſuch meaning as is now iſſued, as if by their authority and direction. The orders which are now iſſued, on the ſuppoſition of an excluſive right that is to be hereafter derived to the ſociety from the Company and Nabob, we preſume, in juſtice and law, cannot affect tranſactions in trade not commenced in contradiction thereto, but entered into long before any ſuch Monopoly was thought of, or deſigned by the Board at that time, and only publiſhed within theſe few days. We conceive that in England, and all free Countries at all periods, Time has been allowed for the finiſhing concerns, before abſolute prohibitions have taken place, in any article of trade of the above nature, that muſt affect ſo many who traded under the aſſurance of protection and ſecurity to their property and effects from that government, the benefit of whoſe laws they enjoyed, and were intitled to in common with their fellow ſubjects that iſſue theſe orders ſo much for their own benefit. It was objected by the general voice as one of the greateſt grievances in the late regulation, propoſed to have taken place under Coſſim Aly Cawn, that the 9 per cent. duty was to be levied forthwith on all merchandize; and that all the contracts that had been entered into with the Molungees, &c. at the Tofals, were to be given up, without any time allowed for finiſhing the concerns before entered into, or any precaution being taken for ſecuring to the merchants the balance due to them. When by the order of the board laſt year all further contracts were forbid on thoſe Collaries or Tofals under the juriſdiction of the Nabob, proviſion was made by the Hon. Board, that the Zemindars ſhould diſcharge the outſtanding balances, when the Tofals ſhould be given over to them; the Board alſo, when they took the ſalt pans of the Calcutta Purgunnahs into their own hands, took upon the Company to diſcharge the large debts, due for many years before to the merchants, and further to regulate, that whoever worked the Collaries, the balance that might fall due to him from the Molungees, ſhould be taken off by the ſucceeding farmer of the Collaries; we hope that the ſame juſtice will be done to us, who have had ſo many dealings in the different diſtricts under the Company's protection, and with the Zemindars under the Nabob's juriſdiction, with whom every merchant has been at liberty to trade; and that ſince all means, and all hopes is now debarred us of ever being able to reimburſe theſe large ſums due to us, by any future profits from the ſalt trade, that the Hon. Board will think of proper methods to prevent the loſs we muſt inevitably ſuffer, by orders every where iſſued, forbidding all purchaſes or ſales. To many of you, Gentlemen, and others who have a ſhare in the Monopoly, the loſs if any, by giving up ſuch balances as may be due to you, will be compenſated again by the profits you will now ſhare; but the whole muſt fall with all its weight on myſelf, and others concerned with me, who are excluded any Part.

The contracts that my Brother and I had made with the Molungees, on which two payments were made before the Committee was formed, was for 133,000 Bhanga Maunds. We underſtand, that Offers have been made to the Committee of trade, to furniſh them the ſalt made in Mendlegaut, which we have already in part paid for, at 75 Rupees per cent. Maunds, it muſt appear in vain for us to talk of, or aſk a price, where we have not the power of bettering ourſelves by ſelling to others, but lye under the neceſſity of accepting what you pleaſe to give us. On a view of the profits you are likely to receive by the general Monopoly of the three Articles,

we

we need not repreſent, that thoſe who make ſuch offers, are now in effect trading on our capital; and having no balance to loſe, may, ſupported by your power, afford to undertake to give the ſalt, that ought in juſtice to belong to us, to your Committee at 75 Rupees: they will be under no neceſſity of incurring bad debts, by ſupplying money to the Molungees, as we have done very large Sums, when diſtreſſed by their loſſes whether by cheapneſs of grain, overflowings or Catterpillars in their Farms.

We have the greateſt Hopes in appealing to your candour and juſtice as judges, that, though, Parties in this Cauſe, and abundantly powerful to enforce your orders, yet that proper regard will be had to our rights, and the ſecurity of our property laid out in trade, under the protection, and the ſanction of public treaties, both with the laſt and preſent ſubah.

Should we propoſe 87 Rupees 8 As. the ſame price we hear is offered to the gentlemen at Chittigong and Dacca; though this might by ſome be thought reaſonable, as the price has altered much ſince I was concerned there, if the ſalt ſtands them dearer to Rajahbarry, than it does us, brought to Calcutta, and conſidering thoſe gentlemen will ſhare that advantage ſolely among themſelves, at the ſame time they will ſhare likewiſe in the profits on the whole, yet the fixing the price reſts wholly in your power, and we are under the neceſſity of ſubmitting to accept of whatever you will think proper to ſettle it at, or run the riſk of loſing whatever we have advanced on the contracts of this ſeaſon, and what is due for the laſt. We have only therefore to requeſt, that you will let us know, what we have to expect; and that conſidering the circumſtances we have laid before you, will not give to others that preference that is due to us, in virtue of our contracts at Mendlegaut, Subbung, Suja Moota, &c. and as all power is now centred in your hands, that you will give us the aſſiſtance, which ſubjects trading under your protection, we are entitled to expect, in recovering our juſt debts outſtanding due to us, whether in the Diſtricts of the Nabob or Company.

I am with due Reſpect,
Gentlemen,
Your moſt Obedient
Humble Servant,
John Johnſtone.

Calcutta,
26th Auguſt, 1765.

Extract of Bengal General Conſultations, dated 16th Sept. 1765.

Mr. Johnſtone ſends in a letter, acquainting us that he has ſettled with Mr. Verelſt, ſince his Addreſs of the 26th ultimo, in regard to his own and partner's concerns in the Burdwan diſtricts, and has only now to requeſt our aſſiſtance in recovering the debts and balances that they can make appear due to them from the Zemindars or others in the Diſtricts of the Nabob, or other of the company's lands, for the two laſt years.

Ordered it be entered, and,

That the Secretary do acquaint Mr. Johnſtone in anſwer, that it reſts with himſelf to take ſuch methods as may appear to him proper for the recovery of the debts and balances he mentions: but that if he meets with any difficulty therein, we will, on application, comply with his requeſt, by affording him the neceſſary aſſiſtance of our Government.

No. 54.

To the Right Honourable Lord Clive, &c. Council of Fort Wiliam.

My Lord, and Gentlemen,

HAVING ſince my addreſs under date the 26th Auguſt, ſettled with Mr. Verelſt in regard to my own and partner's ſalt concerns in the Burdwan Diſtrict, I have only to requeſt now the aſſiſtance of your Government, in receiving the debts and balances, that we can make appear juſtly due to us from the Zemindars, or others in the diſtricts of the Nabob or Company's lands, Burdwan excepted, for the two laſt years, with a reaſonable advance on the contracts they had entered into with us, for the ſalt of the year now coming. and on ſuch ſums, as by their receipts and proper vouchers, we can ſhew has been advanced in virtue thereof, if it be now allowed them to fulfil thoſe engagements, nor us to advantage ourſelves by receiving and ſettling the ſalt as heretofore.

I am
With Reſpect,
My Lord and Gentlemen,
Your moſt Obedient
Servant,
John Johnſtone.

Calcutta, Sept.
15, 1765.

Fort

APPENDIX, No. 54.

At a Committee of New Lands. Fort William, Auguſt 28, 1765.
Preſent, William B. Sumner,——Ralph Leyceſter,——George Gray, Eſquires.

The laſt proceedings read and approved. Read a letter received from the ſecretary of the Committee of trade, containing a report of the arrangement they have made of the ſalt collaries in the Calcutta lands, and the names of the perſons to whom they are let, further requeſting that we will furniſh thoſe perſons with a particular liſt of the collaries of each lot, and incloſing alſo a copy of the conditions on which they have formed the preſent contracts.

Ordered, that the letter be entered after this day's proceedings, and that the different collectors do, upon application made, furniſh the contractors with the liſts required.

To William Brightwell Sumner, Eſq. &c. Gentlemen of the Committee of Lands.

Gentlemen,

I am directed by the Committee of trade to acquaint you that the following is the diſpoſition they have made of the ſalt collaries in the Calcutta lands.

Lot 1. The wood collaries of Hattyaghur and Moyda, with the country collaries of Hattyaghur, aſſigned to Mr. Robert Saunderſon.

Lot 2. The wood collaries of Moragache, Puckacoole, Shawpore, Duckunſagur and Ghurr, with the country collaries of the ſame, aſſigned to Mr. John Graham.

Lot 3. The wood collaries of Azimabad, and Burridgehatty, with the country collaries of Medinmul, Burridgehatty, Azimabad, and Calcutta, aſſigned to Meſſrs. Mac Taggart and Aitchiſon.

They have further directed me to requeſt that you will order the collectors of the Purgunnahs to furniſh the gentlemen with a particular liſt of the collaries contained in theſe diſtricts, to enable them to enter on the making of ſalt.

Accompanying I tranſmit you a copy of the conditions on which the Committee of trade have formed the preſent contracts, and by which you will obſerve that the contractors relinquiſh all claim or demand for future balances from the Molungees. This being the caſe the Committee could not in equity ſubject the contractors to take off the balances due to the late farmers; and they therefore recommend it to the conſideration of the Committee of lands to ſettle ſome mode for adjuſting thoſe balances.

I am with reſpect, Gentlemen,
Your moſt obedient humble Servant,
(Signed) J. Graham,
Sec. Com. of Trade.

Conditions for regulating the Contracts for Salt in the Calcutta Lands.

That the whole collaries, as well the wood collaries as country collaries, ſhall be arranged in three lots as follows, and that no perſon ſhall be permitted to contract for more than one lot.

Lot 1. The wood collaries of Hattiagur and Moyada, with the country collaries of Hattiaghur.

Lot 2. The wood collaries of Muragatchee, Peechacoole, Shawpore, Duckunſagur, and Ghurr, with the country collaries of the ſame.

Lot 3. The wood collaries of Azimabad and Burridgehatty, with the country collaries of Medinmul, Burridgehatty, Azimabad, and Calcutta.

That upon application made the Committee will advance the money required for theſe contracts, as follows.

Six annas (in the rupee) within the month of September.

Six annas (in the rupee) within the month of November, and the remaining four annas (in the rupee) on the 31ſt of January, for which bonds ſhall be granted payable in ſix months. But ſhould any part of theſe advances remain due from the contractors, when the time of delivery of the ſalt is elapſed, the contractors ſhall allow to the ſociety an intereſt on the ſame after the rate of ten per cent. per annum, to be calculated according to the periods of the advances.

That all the ſalt produced in the firſt lot ſhall be delivered by the contractors at Nullooah, Gongadonga, within the courſe of the ſeaſon, that is to ſay, by the firſt of September, 1766, unto an agent of ours, who will be appointed to receive the ſame into the ſociety's Golahs, and execute acquittances for each receipt.

That all the ſalt produced in the ſecond Lot, ſhall be delivered at Nullooah, Gongadonga, and Gurgutta, in like Manner as the firſt.

And that all the ſalt produced in the third lot ſhall be delivered at Nullooah, Gongadonga, Bareepore, and Coolberea, in the like manner as the firſt.

That the whole expence of making duties, charges, &c. until the delivery into the ſociety's Golahs, ſhall be on account of the contractors. That the ſalt delivered ſhall be pure ſalt, as collected from the pans. And that the weight eſtabliſhed for the whole ſhall be after the rate of 82 ſicca weight per ſeer, with the uſual caſts of the ſcale, excepting the ſalt produced in the country collaries of Medinmul, which ſhall be delivered after the rate of 85 ſicca weight per ſeer, with the ſame allowances of the ſcale.

That the contractors ſhall not be bound by any penalty for the delivery of any certain quantity, but that they ſhall oblige themſelves to deliver to us as abovementioned all the ſalt that ſhall be made in the foregoing lots, and that they ſhall ſell none to any other perſon whatever.

That every poſſible aſſiſtance ſhall be given to the contractors in carrying on their buſineſs, as well as redreſs in caſe of grievance, or diſpute which may ariſe. But the contractors ſhall on their part oblige themſelves to make their applications in ſuch caſes to this Committee alone, and abide by their determination. The method pointed out for obtaining redreſs on ſuch occaſions is to lodge information with the ſecretary of the Committee, who will immediately make it his buſineſs to apply on the complainant's behalf to the Company's collector or this Committee, according as the nature of the cauſe may require.

That in conſideration of the allowance which will be made in the price for the riſk of balances and bad debts, the ſaid balances and bad debts ſhall be on account of the contractors, who ſhall oblige themſelves to relinquiſh all future claim or demand on the Mollungees for the ſame. But the ſaid contractors ſhall nevertheleſs engage to deliver into the Committee, at the expiration of their contracts, an authentic liſt of all ſuch balances and bad debts that the Committee may have the benefit of the ſame for preſerving a proper authority over the Mollungees who are to continue to carry on this work on account of the ſociety.

That ſhould any new duty or tax be impoſed on the collaries from the authority of the preſident and council during the courſe of the ſeaſon, the Committee oblige themſelves to advance in their price to the contractors, ſo much as the ſaid duty or tax may amount to. And in like manner ſhould any part of the preſent duties or taxes be taken off, or aboliſhed, the contractors ſhall oblige themſelves to admit a deduction of ſo much as the ſame may amount to in their contract prices.

That for the true and juſt performance of all and each of theſe conditions (the contract price being ſettled) the contractor for each lot, ſhall bind himſelf in the penal ſum of one lack of Arcot rupees.

A true extract from the proceedings of the 21ſt of Aug. 1765.

(Signed) J. Graham.
Sec. Com. Trade.

No. 55.

APPENDIX, No. 55, 56.

No. 55.

Fort William, the 3d of September, 1762. At a committee of lands.

Preſent, Peter Amyatt, Eſquire, Preſident,——William Hay, Eſquire.——and Mr. James Lawrell.

THE Subſecretary finds, in an extract from the proceedings of council, dated the 30th Auguſt, 1762, (as entered after theſe proceedings) in which it is determined that the ſalt pans ſhall be continued to be worked in the ſame manner they have hitherto been done, with a tax of thirty ſicca rupees on each khallary, all other duties whatever being aboliſhed; and recommending to us to ſettle the former accounts between the Mollonguees and the merchants; in conſequence of which,

Ordered, that the ſecretary do publiſh an advertiſement in the country languages, to the following purpoſe, viz.

That no perſon will be permitted to make ſalt in the Company's lands without permiſſion from the collectors; for which permiſſion they will pay to the Company the ſum of thirty ſicca rupees for each khallary, with a head Mollonguee and ſeven under him; and more or leſs in proportion to the number of people employed.

That any perſon or perſons whatever who may make ſalt without the ſaid permiſſion, in writing under the ſeals of the gentlemen collectors, ſhall forfeit the ſalt ſo made, which ſhall be confiſcated to the Company.

The ſaid tax of 30 rupees per khallary muſt be paid within the year, in twelve equal payments.

The Mollonguees, for their labour, ſhall be allowed at the rate of 40 Sicca Rupees per 100 maunds, of 40 ſurs each maund, and each ſear of 82 ficca weight, with whatever other allowances have been always cuſtomary.

And the committee taking into conſideration which will be the moſt effectual method to ſettle the accounts between the merchants and the Mollonguees, are of opinion,

That the collectors do publiſh orders in their reſpective pergunnahs, that every merchant and Mollonguee do bring their accounts into the Cutcherrys, ſo as they may be ſettled by the 30th October next, and in default of either of the parties not producing their accounts, the others ſo produced ſhall be held valid.

The diſpoſal of the Khaſkhallaries being taken into conſideration, Domingo De Rozario, the late purchaſer, was ſent for, and being queſtioned if his accounts with the Mollonguees were ſettled, he informs the committee, that it will be impoſſible to have them ſettled for ſome time, as the ſalt is not yet all weighed off from the Khallaries. The committee are therefore of opinion, that the putting up of the Company's pans at outcry, before his balances are ſettled, will be of great prejudice to the ſales; and therefore,

Ordered, that the ſales be deferred till Mr. Domingo's accounts are aſcertained.

But being abſolutely neceſſary, in order that the Buſineſs of ſalt making be not put a ſtop to, that at this ſeaſon of the year, money be advanced to the Mollonguees;

Ordered, that the collectors, in whoſe Pergunnahs, there are any of the Company's pans, do make the neceſſary advances to the Mollonguees, which advances are to be repaid by the purchaſers, when the Khaſkhallaries are ſold at outcry.

No. 56.

Extract of a letter from the Select Committee at Bengal, to Richard Becher, Eſquire, reſident at the Durbar, dated the 15th September, 1770.

WE doubt not but the duty ariſing on ſalt has employed much of your attention; yet we cannot help remarking, that the Company will be greatly diſappointed from that branch of their revenue, falling ſo greatly ſhort of the calculate made by the Court of Directors of its annual produce and we muſt here obſerve, that we ſuſpect the Phauſdar of Houghly either to have been extremely negligent in his duty, or diſhoneſt in the management of the buſineſs committed to his charge. However, as the ſalt diſtricts are now under the management of a ſuperviſor, we ſhall expect this important branch of the Company's revenue will be revived and aſcertained with more exactneſs than it has hitherto been.

No. 57.

No. 57.

Extract of Select Committee's letter from Bengal, dated 31ſt October, 1770, and received per Prince of Wales, the 12th May, 1771.

Para. 16. WHEN we reflect on your orders on, and expectations from, the duties ariſing on ſalt, we cannot but be greatly concerned at the diſappointment you muſt neceſſarily meet with from the laſt year's produce of that branch of your revenue. Its falling ſo very ſhort of your eſtimate, makes us ſtrongly ſuſpect that the Phouſdar of Houghly has either been extremely negligent in his duty, or diſhoneſt in the management of the buſineſs committed to his charge. This diſtrict is now under the management of a ſuperviſor, from whoſe inveſtigation the conduct of the Phouſdar will be fully diſcovered; and if it appears that he has committed any fraudulent actions, we ſhall call him to a very ſevere account. Under the ſuperviſor we expect this important branch of your revenue will be revived, and aſcertained with greater preciſion than it has hitherto been.

No. 58.

Extract from the Moorſhedabad conſultations, 6th of May, 1771.

Read the following letter from the ſuperviſor of Houghly.

To Samuel Middleton, Eſquire, Chief, &c. gentlemen of the council of revenues.

Gentlemen,

AGREEABLE to your orders I now tranſmit you the ſeveral accounts required, relative to the produce and duties collected upon ſalt, beetle-nut, and tobacco, from the time preſcribed by you.

No. 1. Contains an account of the produce of ſalt, in the Bengal year 1174, or in 1767 and 8, and No. 2. the account of ſalt duties collected in Bengal year 1175, or 1768-9. The importations not arriving till the year after the ſalt is boiled, will account for there being no duties in the firſt year after the diſſolution of the ſociety of trade. And this general obſervation may be eſteemed a rule, ſeldom erroneous, that the duties of the ſucceeding, have been levied as above ſtated, compared together will ſhew the deficiency of the latter. To account for that deficiency in part, I have to remark, that the ſalt in its paſſage from below is ſubject to dimunition from two cauſes: the ſinking of boats; and loſs in weight, by the ſalt becoming drier. Another cauſe that will contribute to reduce the apparent deficiency is, That in Idgelee there is every year produced a certain quantity of ſalt which they call chyngattey. This ſalt is brown, and much inferior even to Madraſs ſalt. An account of its produce for theſe three years paſt is contained under No. 3. Of the quantity boiled the firſt and ſecond years has been delivered, and I underſtand has paſſed the Bundar (or cuſtom-houſe) under the denomination of Madraſs ſalt, and paid the eſtabliſhed duty of 10 per cent. The produce of laſt year is ſtill unexported; and the reaſon aſſigned for it is, that the duty of 30 rupees per 80 maunds is determined upon it, which I have ordered to be done, as there is no authority for following the example quoted above. But as this kind of ſalt is ſo little eſteemed, and price ſo low as not to afford the heavy duty of 30 per cent. I did intend, and now take this opportunity of requeſting your orders upon the ſubject. Chandea, which is an article in the receipts of ſalt duties, is a chokey that collects upon ſmall parcels of ſalt that proceed from ſome parts of Kiſtnagur, Juſſur, and of Houghly. The above general obſervations will extend to the ſucceeding years, and ſuch as appertain ſolely to any particular year, will be ſpoken of when the accounts of that year are remarked upon.

No. 4. Is an account of the produce of ſalt in 1175, or 1768-9, and No. 5. is an account of the duties collected in 1176, or 1769-70. In the latter Joniaram Goſaul is indulged with a remiſſion from the eſtabliſhed duty, which reduces it to 9, 8 rupees per 80 maunds. This remiſſion was ordered by the Nabob upon the quantity of one lack fifty-thouſand maunds, being the property of Joniaram Goſaul. The refund credited the Fougedar in this account was for embezzlements committed in this article. It was eſtabliſhed by Mr. Graham againſt him, when he adjuſted the accounts of his adminiſtration; and the advance of 8748: 11: 9 properly belongs to the duties of the ſucceeding year.

No. 6. Shews the produce of ſalt in 1176, or 1769-70, and No. 7. the account of duties collected in the Bengal year 1177, or 1770-71. Joniaram Goſaul exported this year 1801 maunds at the ſame rate he did the quantity ſpecified laſt year, and agreeable to the Nabob's

order, he has now liberty to paſs 65007 maunds more under the like indulgence. In this account Myſadel is charged with duties upon 200,000 maunds only. The deliveries to the merchants having been near 250,000, a balance of duties will be due from them upon an adjuſtment of accounts, when they come to export their ſalt.

I have to remark in general, in regard to the accounts of the produce for the three years, That, if the groſs weight ſpecified therein be compared with the quantity inſerted under that head in the general ſtatement of accounts, tranſmitted under date 19th February, there will appear an inconſiderable difference which is owing to theſe circumſtances; that, in the latter account ſuch ſalt as was borrowed by the Zemindar to anſwer any ſudden requiſition for the delivery of that article, or recovered from his ſervants, who had embezzled it the preceding year, was brought to the credit of the year's produce. The preſent accounts are framed from the original accounts of the boiling, by which only the duties that ſhould have been collected, can be calculated with preciſion.

No. 8. Is an eſtimate of the produce of ſalt in Idgelee, Maſadel and Tumlook, for the preſent year. It falls ſomewhat ſhort of what was formerly computed, and the reaſon of it is, there have been frequent rains in the Pergunnahs of late, which have much interrupted the boiling.

No. 9. Is an account of the contracts concluded by Government this year.

No. 10. Is an account of the duties collected upon beetle nut ſince the diſſolution of the Society of trade, upon which I have to remark, that this diſtrict does not produce that article, and that the duties here are partly local, or collected upon the importation for conſumption, and partly from a cuſtomary abooal upon the Dacca Rowannas. The rate of duty varying, as appears from the account, is owing to a former practice of encouraging importation, by indulging particular merchants with a diminition of the cuſtomary duties; and the greater or leſs quantity imported by them will of conſequence alter the medium rate of duty for the whole year.

No. 11. Is an account of the duties collected upon tobacco: and as this article likewiſe does not grow in this diſtrict; the duties are collected upon it in the ſame manner they are upon beetle nut.

I am, with Reſpect, Gentlemen,

Houghly, 30th April, 1771.

Your moſt obedient humble Servant,
William Luſhington.

Ordered, That the Perſian copies of the ſtatements, ſent with the Houghly letter, of the 30th April, be delivered to the Naib Duan.

No. 59.

Extract of the general letter to Bengal, dated the 25th of March, 1772.

58. WE are highly diſpleaſed at your diſobedience to our orders of 23d March 1770, reſpecting the reimburſement of all ſuch ſums, which had been paid by our ſervants out of the commiſſion of 2½ per cent. to ſuch perſons, to whom we had not thought fit to aſſign any ſhare thereof; and we cannot forbear teſtifying our ſurprize, that the repugnance which you evidently ſhew to the execution of thoſe commands ſhould be founded on the plea you have offered in your juſtification.

59. Were it poſſible we could be perſuaded, that our council had, as you alledge been induced to this ſtep, from a full perſuaſion that the ſupplies ariſing from ſuch commiſſion was intended as a recompence to thoſe ſervants in Bengal, whoſe particular profeſſion and ſituation made them proper objects of our conſideration. We could not but be impreſſed with an idea, either of your want of judgement or attention, for upon the leaſt advertence to the 117th paragraph of our orders of 20th November 1767, and to the 182d paragraph of our letter of the 16th March 1768, which ought to have been the rule of their conduct, they could not have been under any difficulty, concerning the purpoſes to which we meant to apply ſuch ſurplus, as might ariſe from the unappropriated ſhares of the ſaid commiſſion; or even had that been poſſible, certainly we had reaſon to believe, that they would have been ſufficiently reſtrained by our expreſs injunction of 20th November 1767, which poſitively directs, that the ſurplus ſhould be carried to the Company's credit, under the head of unappropriated commiſſion, until you ſhall receive further orders from us concerning the diſpoſition of it.

60. And therefore in referring this matter to our further conſideration, you have only diſcovered an unjuſtifiable partiality to ſuch of our ſervants, who had acted in violation of our orders, and by not requiring immediate repayment of ſuch ſums, as had been unduly paid out of the ſaid ſurplus, you have manifeſted as little regard to our intereſt as to our commands; and ſo far are we from being diſpoſed to recede from our orders of 23d March 1770, that we hereby renew and confirm the ſame. You are therefore forthwith to demand, and receive of the ſeveral members of our council, who conſented to the payment of any ſhare or ſhares of the ſaid commiſſion, not warranted by us, or in caſe of their abſence from your preſidency, of their reſpective Attorney's or Agents, the amount of the ſeveral ſums which have been ſo un-

duly paid out of the ſaid commiſſion; and if ſuch members of our council, their Attorneys or Agents, ſhall refuſe or neglect to pay the ſame immediately into our treaſury at Fort William, we direct, that you will forthwith proceed to an attachment of their effects in like manner as we directed ſhould be done in the 42d paragraph of our letter of 28th Auguſt 1771, reſpecting the reimburſement which we required of thoſe members of our council, who had involved us in the payment of damages, for nonpayment of a bill of exchange, drawn for the firſt moiety of the navy donation.

Extract of the General Letter to Bengal, dated the 25th March 1772.

Paragraph 120. WE cannot ſuppreſs our indignation at finding that our orders of the 11th of November 1768, for tranſmitting to us copies of the accounts of the ſociety of trade, (together with ſuch further information, as might enable us to judge how far that ſociety had been regular in diſcharging the balances due on ſalt, beetle nut, and tobacco,) have produced no other effect than to draw from you that imperfect abſtract of the ſociety's accounts for the firſt year, which we find on conſultation 3d October 1769.

121. And as we have reaſon to apprehend, that you have evaded our commands, from an unwillingneſs to elucidate the tranſactions of this ſociety, we muſt here declare, that if you neglect to forward to us by the ſhips of the enſuing ſeaſon, compleat copies of all books and accounts of the ſociety, from its inſtitution to the cloſing of that monopoly, we ſhall not only manifeſt that diſpleaſure, which wilful diſobedience ſhall deſerve, but require you to indemnify the Company for any loſs they may ſuſtian, by not receiving the neceſſary information on this ſubject.

122. Beſides the books and accounts of the ſaid ſociety of trade, it is our expreſs will and pleaſure, that you aſcertain to us by letter and ſtatement, in the beſt manner you are able, the amount of all ſalt bought up by any of the members of the ſaid ſociety of trade, whether jointly or ſeparately, between the 12th day of Auguſt 1765, and the 1ſt day of March 1766, as well as for every ſucceeding year, ſpecifying the names of buyer and ſeller, and the quantity of ſalt ſo bought and ſold as aforeſaid, in all caſes where ſuch accounts can poſſibly be obtained.

123. In order to this, you will call before you the banyans and other publick ſervants of thoſe perſons, who compoſed the firſt committee of trade, and all other perſons, whom you may deem able to elucidate the tranſactions hereby referred to your inveſtigation.

124. You are to take care, that the examination of all ſuch perſons be made in the moſt accurate manner, and ſo authenticated as to be of uſe in a court of judicature in England, in caſe we ſhould have occaſion to make ſuch uſe thereof. And in all the ſociety's account ſales at Calcutta, or elſewhere, in the different diſtricts of the country, you muſt be eſpecially careful that the ſale price, at every place and period, be fully and diſtinctly aſcertained.

125. You are on no account to withhold from us ſuch lights on the ſubject, as may enable us fully to inveſtigate the tranſactions of this ſociety, and the particular members thereof, from Auguſt 1765, to the preſent time.

126. As the ſociety was, in September 1766, rendered anſwerable to the board for their conduct, and both ſociety and council were to be controlled by the ſelect committee, we muſt conſider you fully impowered to anſwer our preſent commands on this ſubject; and we again direct, that you ſpare no pains in your enquiries, nor ſuffer any connections or conſiderations whatever, to prevent you from anſwering fully our juſt expectations, according to the letter and ſpirit of theſe our poſitive orders, as you value our ſervice, the honour and intereſt of the Company, and your own characters as its repreſentatives in Bengal, and alſo as you would avoid the conſequences to which you will be rendered liable by a different conduct.

127. In the execution of our ſaid orders, particular care muſt be had to the names of the perſons who have from time to time been proprietors of the ſaid ſociety of trade, the names of the perſons who have, from time to time, compoſed their Committee or Committees, the preciſe time when alterations by death, reſignation, or otherwiſe, have happened, either in the ſaid ſociety or Committee of trade; the names of all perſons quitting, and of thoſe ſucceeding in every ſuch Committee of trade, from its inſtitution to its abolition; or if it has not yet been totally aboliſhed, then ſuch accounts muſt be compleated to the lateſt period, for which they can be taken.

No. 60. (a)

At a Select Committee the 28th April 1770.——Preſent, The Honourable John Cartier, Eſquire, Preſident.—Claud Ruſſel and——Charles Floyer, Eſquires.

Extract of a Letter from Mr. Beecher to the Select Committee.

THESE accounts, which are compoſed of materials furniſhed by the miniſters at my requſition, exhibit, on one ſide, the amount of ſums collected ſince the Engliſh have acceded to the dewanny by ceſſes under the name of Mut-hute, and on the other, the particulars

particulars of ſundry expences of the ſircar, neither of which have appeared on the publick records, the former having never been included in the general ſtatement of the revenues tranſmitted annually to your board, nor the latter inſerted in our treaſury accounts, but both left under the management of the miniſters, for reaſons why theſe ceſſes were eſtabliſhed, and have been thus conducted, I can only refer you to an extract of a letter from Mr. Sykes to me, on his reſigning the office I now hold. Mahomed Reza Cawn entirely confirms Mr. Sykes's repreſentation, and aſſures me, that it was with the approbation of Lord Clive, and the gentlemen who then compoſed the Committee, that this mode of collection was firſt adopted. It has always been my intention to lay theſe accounts before the Committee. I communicated this intention to Mr. Verelſt when here at the laſt Pooneah, at the ſame time acquainting him with every circumſtance I then knew relative to them, and he approved of it. Permit me here to requeſt your excuſe for not having tranſmitted them ſooner; the multiplicity of buſineſs on my hands, this unfavourable ſeaſon, and the endeavouring to eſtabliſh on a proper footing your benevolent plan of ſending ſupervifors into the different diſtricts, have engroſſed ſo much of my time and attention, as to have cauſed this delay.

It is my duty, gentlemen, to give you the beſt inſight I poſſibly can into the nature of theſe ceſſes, and the diſtribution of the money that has aroſe from them; having done this, I ſhall offer my ſentiments in relation to thoſe expences which appear to me neceſſary to be continued, and thoſe that may be retrenched. When you have the whole thus before you, I ſhall expect you will favour me with your explicit orders on the ſubject, to which you may be aſſured of my ſtrict obedience.

Firſt, as to the chelats, the amount of the ceſs on account of this expence has been greatly increaſed ſince our obtaining the dewanne, owing in a great meaſure to two cauſes; one, the conſiderable charge of chelats for Engliſh gentlemen; the other, that formerly the amount of this ceſs was applied to little elſe than the dreſſes of the Zemindars and collectors at the time of the Pooneah, all occaſional charges, which were much more conſiderable, having been defrayed from the treaſury or the Nabob's conſummany; but ſince he was brought to a fixed ſtipend, he declined bearing any part of the expence, which has occaſioned the whole to fall on the aſſeſſment; however, you gentlemen will, I believe, join in opinion with me, that the Nabob ſhould either defray the expence of chelats for his own people from his ſtipend, or that it ſhould not be continued but to a very few of the principal men about his perſon. And I further preſume it will be judged expedient, that moſt of the Engliſh gentlemen ſhould wave their pretenſions; and that you will direct that in future none ſhould receive chelats but thoſe who are intitled to them by their publick employments. The cuſtom of giving dreſſes to thoſe employed in the collections cannot, in my opinion, be aboliſhed entirely with propriety, but the expence may certainly be greatly reduced.

Secondly, the Pooſhtebundy or charges of repairing bridges, banking the ſides of the river, &c.—Whoever has gone up and down through Moorſhedabad by water muſt be ſenſible of the very great expence of ſupporting the banks of the river, which to people in general would appear a moſt unreaſonable charge. Theſe banks extend from Sydabad to Bhemeneah in one continuation of near five coſs, beſides many other places where they are only required in particular ſpots. In ſome parts they run 20 covids high, ſupported with a double frame of Bamboes matts, and here and there timbers. Formerly the expence of ſupporting theſe banks, repairing Bridges, &c. was defrayed by, and the conducting it entirely veſted in, particular Zemindars, whoſe lands were contiguous to them, and the Zemindars were proportionably eaſed in their rents; but even then, on extraordinary events, great aſſiſtance was given by the government. On this footing nearly things remained during the firſt two years of our holding the dewanne, and the extra expence was charged in the treaſury account; but in 1173 (Anno Dom. 1766—1767,) by the inſufficiency of this mode, and the neglect and inability of the Zemindars, the banks were found to have gone greatly to decay, and by the giving way of ſome of them, the country was overflowed, and the city of Moorſhedabad in the greateſt danger in September 1767. For theſe reaſons an aſſeſſment, which had before reſted with particular Zemindars, who becauſe of the racked ſtate of their rents were no longer able to ſupport it, was extended to other diſtricts. The Nabob Mahomed Reza Cawn acquaints me, that the produce of this aſſeſſment has been applied with little deviation to the repairing theſe banks, &c. which appear, and are generally reported to be in very good order, and may, I apprehend, at a moderate expence, be kept ſo, till they ſuffer again by a very extraordinary riſe of the river.

Thirdly, the Reſum Nezarut, which is the duſtore or fee of the Nazir and the reſum of ten annoes, that of the Mutſuddies of the Cutcherry by old and eſtabliſhed cuſtom the poſt of Nazir was formerly of great repute, he being properly, as his name imports, Overſeer, and having had under him all the Peons, Chubdars, &c. who, on pretence of collecting, plundered the country; this office having been found burthenſome rather than advantageous, was aboliſhed, but the ceſs has been continued, and by the accompanying papers,

papers, you will find to what purpoſes it has been applied. Of the reſum of 10 annoes, four were long ago ſtruck off, and are monthly brought to credit in the treaſury account; the remaining ſix ought according to ancient cuſtom to be divided among the Mutſuddies and Mohores of the Cutcherry, but how much of it they receive, you, gentlemen, will ſee by inſpecting the account of the diſburſements.

One circumſtance in theſe accounts which relates to myſelf, I muſt beg leave to explain. On my arrival here, I found that my predeceſſors had received from theſe ceſſes an allowance of 2000 rupees per month. On applying to Mahomed Reza Cawn for an explanation of this charge, he acquainted me, that according to the cuſtom of this country, Mr. Sykes's table was ſupplied from the diſtricts near the city, with ſeveral articles of proviſion, but that inconveniences having attended this method, Mahomed Reza Cawn propoſed to Mr. Sykes to aboliſh this cuſtom, and to receive 2000 ficca rupees per month from the collections, accounts, puſhtebundy, and reſum. To this propoſal Mr. Sykes acquieſced, and the allowance has been continued to the reſident, and received by me ſince I have held that ſtation. Mr. Verelſt I acquainted with this circumſtance, and he did not diſapprove of the allowance being continued, as he was ſenſible of the great expence attendant on my ſituation. Whatever orders you may pleaſe to tranſmit on this ſubject, ſhall be punctually complied with; and I ſhall only add upon it, that large as my allowances are as reſident at the Durbar, I can aſſure you, they do not exceed my expences.

After mature conſideration and examination of the ſeveral charges that the miniſters have thought proper to admit into theſe accounts, you, gentlemen, will pleaſe to determine what ſhall be continued, and what ſtruck off. The charges may certainly be greatly reduced; the miniſters and myſelf are of opinion, that if an addition to the Bundebuſt of about 350,000 rupees be made, it may ſerve to bear all abſolutely neceſſary expences, provided chelats are given only to thoſe immediately in office in the collecting branch, and that you think proper that no bearers or coolies be charged in future in theſe accounts. Such other charges as you may deem expedient to ſtrike off, may be deducted from that ſum, and whatever chelats or other expences you may pleaſe ſtill to continue, over and above thoſe already ſpecified, muſt be added to it. Permit me, here, gentlemen, ſtrongly to recommend, that the mode of collecting by mathute be aboliſhed, which will prove a great relief to the inhabitants. This mode of collection has ever been a heavy grievance, as the Ryott never knew what he was to pay, but had more or fewer demands made on him, at the arbitrary will of the collector. The Sum propoſed to be added to the general Bundebuſt will be chearfully ſubmitted to; the Ryotts will know what they have to pay, and be freed from arbitrary oppreſſion. One great difficulty occurs, which is, how to get clear of the ſum of rupees 229,265 : 11 : 14 which theſe ceſſes ſtand indebted to the Treaſury, Merchants, &c. Could this ſum be wrote to loſs, and ordered to be paid, the ſatisfaction would be compleat; if not, I am afraid the deſtructive mathute plan muſt be purſued another year to get clear of this incumbrance.

I remain with reſpect, Honourable Sir and Sirs,
Your moſt obedient humble Servant,

Moidepore the 28th March 1770. Richard Becher.

Extract of a Letter from Mr. Sykes to Mr. Becher, under date the 16th January, 1769.

YOU will find there are the collections made ſeparate from the ſtatement, viz. an account of the expences of the Pooneah, called Khelat, Bawh, Pooſhtbundy, and Ruſum Nezarut. This mode for defrayng theſe expences was eſtabliſhed by Lord Clive and the ſelect Committee; and why they were not included in the ſtatement, that the Company might have a fair account of their groſs collections at one view, I cannot conceive. It muſt I think, have ariſen from the fear the gentlemen of the ſelect Committee had that the Company would not permit ſuch an expence to be kept up at the Pooneah, notwithſtanding it is deemed ſo neceſſary in the eyes of the country people, and always held with the utmoſt veneration. The Pooſthebundy is a neceſſary expence.—The Ruſum Nazaret might be aboliſhed; yet as this allowance to the under Mutſeddies and officers of the government is of an ancient ſtanding, the abolition of it would have given diſguſt, and it was directed to be kept up, and divided as the Nabob thought proper.

Ordered the accounts be entered after theſe proceedings.

After mature conſideration, the Committee determine on the following reſolutions.

That the expences of the Chelat Baha be in future limited and regulated, the dreſſes to be beſtowed on none but the acting officers of government, and the members of the adminiſtration, and the value reduced as low as appearances will admit.

That the reſident proceed to examine the pretenſions of all thoſe who have heretofore received dreſſes, and forward a liſt to the Committee of thoſe who ought to be excluded from, or admitted to that diſtinction.

That

That the late charges of Pooſhtebundy, after the extraordinary repairs of the banks in 1767 appear exorbitant, that the general tax being impoſed at that period, on account of the inundation only, the neceſſity for it can no longer remain at preſent, and that nothing ſhould prevent the immediate re-eſtabliſhment of the local tax, was it not neceſſary to diſcharge the debt of 229265. 11 14, and on the overplus of this ceſs the Committee principally rely, as a fund for that purpoſe.

That Reſum Nazarut be conſolidated with the reſum of 10 annoes.

That the preſents to the Mohures and Mutſuddies be diſcontinued, as far as can be effected without creating in them a diſguſt to the ſervice.

That bearers be allowed to thoſe who travel on public duties, and to no others.

That the ſum of 350,000 rupees be fixed on for the enſuing year; and that all ſaving and deductions which can be made therefrom, be applied to the diſcharge of the debt of 229,265 11. 14.

That a ſtatement of the ſum be formed ſeparate from the bundebuſt, and that a new and equal aſſeſſment thereof on each diſtrict, in proportion to its revenues, avoiding thoſe partialities which have hitherto been too viſible in the levying the Mahhuts. This indeed the Committee ſuppoſe to have been one grand cauſe of the complaints regarding Mahhuts; and if the abuſes of collectors be included, the reaſon why ſo inconſiderable a ſum as the Mahhut has ſpread ſuch terror, and produced ſuch grievance, need not be further ſought.

By fixing the amount of the whole mahtute at the commencement of the year, and dividing the burthen equally among the diſtricts,—the Committee entertain hopes, that the inhabitants will be ſufficiently ſecured againſt the evils of an unlimited arbitrary tax, and the arts of collectors, who muſt neceſſarily have drawn enormous ſums from the Ryott under this head; it appearing to the Committee, that the 2000 rupees per month, mentioned in the reſident's letter, is a part of the 3000 ſettled by Lord Clive, but by ſome overſight not recorded,

Agreed, That the reſident be queſtioned concerning it; and that the following letter be wrote to him as afull anſwer to his letter of the 28th March.

To Richard Becher, Eſquire, Reſident at the Durbar.

SIR,

WE have received your favour of the 28th ultimo, with the ſeveral papers and accounts therein incloſed.

In a country where abuſes of office are practiſed with an audaciouſneſs that ſeems to expoſe the offender to inſtant puniſhment, and are yet ſupported by ſuch a complication of artifice, and multitude of aſſociates, that to detect is difficult, and to mark the offender almoſt impoſſible, it is a neceſſary conſequence, that all arbitrary ceſſes whatever muſt be ſo many inſtruments of oppreſſion in the power of collectors.—Was it not ſo, how is it poſſible that the mathute, a ſum by no means conſiderable in itſelf, ſhould be found ſo heavy and intolerable a burthen on this extenſive country? Equitably divided amongſt all the diſtricts, it would be ſcarcely felt, at leaſt it could not be called a grievance. To reconcile this extraordinary diſproportion of the cauſe to the effect, is impoſſible, and we ſhall therefore be very ſolicitous to hear what progreſs is made by the ſupervifors in this object of their enquiries, ſince we more than ſuſpect the reſult will lay open a moſt iniquitous ſcene of oppreſſion and peculation.

We ſhall now reply to your obſervations on the inſtitution, amount, and application of each particular ceſs; and here we are ſtruck with a never ceaſing accumulation of expence in the article of Chelat Baha. Upon referring to the charges incurred before our acceſſion to the Dewannee, we find them ſo ſmall as 83,000 rupees, and even ſince that period, each year has ſwelled the account, till it has exceeded all bounds. We are ſenſible that the cuſtom of dreſſes made to the board have been one cauſe, and the defraying occaſional charges from the treaſury, and not from the Nabob's conſummany as formerly has been, another ſtill greater ſource of the increaſe. As to the firſt, the inſtitution came from Lord Clive, when he attended the firſt pooneah after the grant of the Dewanny. It was recommended by his Lordſhip to the council as a form which coſt little, and was nevertheleſs eſſential to the dignity of this adminiſtration; and has been continued, we are perſuaded, from that and no other motive, ſince intereſt could ſcarce be ſuppoſed to have a place in matters ſo trivial. But the grand abuſe which has been increaſing yearly in the admiſſion of every rank to that honour, by which not only the charges have been augmented, but the intention of the cuſtom itſelf perverted; for ſo far from beſtowing any particular diſtinction on members of the board, it has been the means of confounding all diſtinctions. We ſpeak with a view both to Engliſh gentlemen and domeſtics, and honorary placemen abour the Nabob and miniſters. Henceforth we direct, that dreſſes, &c. be confined to members

of the board alone, and to ſuch amongſt the natives who are entitled by their offices; in which latter point we cannot at this diſtance preciſely determine, but leave to you to examine all pretenſions; and we could wiſh to ſee the value of theſe dreſſes reduced as well as more ſparingly dealt. When theſe points are effected, we conceive the diſburſements may be reduced to the footing of the firſt year of the Dewanny, or perhaps lower.

The piſht bendy being a new ceſs ſince the year 1767, and impoſed upon an extraordinary calamity, which had not happened for years before, and may not happen for years to come, we ſee no reaſon, after the banks had undergone one thorough repair, why ſo large a ſum ſhould ſtill have been levied, and even a larger for theſe two laſt ſeaſons, than that immediately ſucceeding the inundations. Since the practice of mathute is ſo evidently pernicious, the good order in which you repreſent the banks to be at preſent would afford a favourable opportunity for aboliſhing the general tax and re-eſtabliſhing the local one; but the debt of 229,265. 11. 14 due to the merchants on account of the former years, make it neceſſary to ſuſpend this reſolution, as it is from the overplus of this ceſs whence we principally hope to raiſe a fund for the diſcharge of that debt.

In the accounts we obſerve the names and diſburſements of the reſume nizamut, and revenue of 10 annoes blended together. It occurs to us, that was the name as well as the office of the nizamut conſigned to oblivion, and that ceſs conſolidated with the reſume of 10 annoes, we ſhould thereby rid ourſelves of one ſpecies of mahtute. Whether the preſents made to the mohorers out of theſe ceſſes might be diſcontinued partly or wholly, without producing a diſguſt and indifference hurtly to the courſe of buſineſs, is an object we recommend to your conſideration.

Under the head of bearers, ſome difference ſhould be made between thoſe who travel for amuſement, or upon their own private affairs, and thoſe who are called by duty. That bearers, &c. ſhould be provided for the former at the publick expence, is in the higheſt ſenſe unreaſonable and profuſe, and we direct theſe exceptions be carefully noted in future.

As you inform us that no ceſs was collected on account of the reſume of 10 annoes, before the year 1767, we are at a loſs to know, how the expence was defrayed before that period. From the materials before us it would appear, that this reſume was formerly collected on the amount of the bundibuſt, and only became a mathute ſince the year 1767.

We requeſt you will ſolve this doubt. For the future regulation of theſe ceſſes two points muſt be effected: 1ſt, The limitation of the ſum; 2dly, The proportioning that ſum to the whole province. You fix the neceſſary at 350,000, we hope and believe you have exceeded the reality in that calculation; for upon drawing a balance between the medium amount of former charges, and the ſavings we have pointed out, there will remain a conſiderable exceſs from the ſum of 350,000 to be appropriated to the payment of the debt of 229,265. 11. 14, however, this will beſt appear after one year's experience; and then, ſhould the fund fail our expectations, ſomething muſt be added to it for the year enſuing, till the debt is diſcharged; but to render any addition unneceſſary, we expect every poſſible ſaving be applied to the above purpoſe.

Great partiality has been ſhewn in the aſſeſſment of the mathute. — The extenſive province of Decca has paid only 5000 rupees to the reſume of 10 annoes, and nothing to any other ceſs, ſince we have held the Dewanny, whilſt Nudeah, comparatively a ſmall diſtrict, has paid heavily to all; and this inequality ſeems almoſt throughout the whole province.

Your propoſal of adding the mathute to the Bundebuſt we do not altogether approve, becauſe the collectors and Zemindars, might chance in ſuch caſe to avail themſelves of the ignorance of the Ryotts, and clandeſtinely continue the ſeparate collection under the old heads, and becauſe the Bundebuſt itſelf might be encroached upon, to pay theſe extraordinary charges, ſhould an unfavourable ſeaſon make a reduction neceſſary. The Ryott, who has been uſed to pay towards the Peſht Bandy, the Chelat, Baha, &c. according to the temporary reſolves of government, or more properly the arbitrary decree of the collector, would ſcarcely think it a hardſhip when the ſum he is to pay is fixed and proportioned; whereas an addition to the Bundebuſt would give riſe to evaſions, from being an unuſual thing if from no other cauſe. In ſhort, our view is not ſo much to ſuppreſs the taxes, as to new-model them; and this we would perform by drawing a ſeparate ſtatement of them independent of the Bundebuſt, by determining the groſs ſum, and by aſſeſſing each diſtrict, according to its true caſes and extent; the Ryott, then cannot be expoſed to ſudden demands, and perpetual alarms of new calls, and the pernicious influence of the mathute will be in all reſpects effectually reſtrained.

If the allowance of two thouſand rupees per month, annexed to the reſident in lieu of the Zemindar's contribution of proviſions, be incluſive of the 3000 rupees, which is the ſtated ſalary, it is no more than his right; if excluſive, it muſt be diſcontinued; though we are ſenſible your motives for receiving it were no other than the example of your predeceſſor. We are inclined to believe the former ſuppoſition, becauſe you only charge one thouſand rupees in the Mooejyl abſtracts, and the ſalary of the reſident was, we underſtand, ſettled by Lord Clive, without being recorded.

APPENDIX,

N°. 60. (b)

AN

ACCOUNT

OF

What has been collected under the Head of Mhatoote, from the 11th of April 1766 to the 10th of April 1770, as tranſmitted by Mr. Becher to the Select Committee at Calcutta, diſtinguiſhing each Year; and alſo diſtinguiſhing under what Pretence the ſame was collected, and to whom paid.

APPENDIX, N°. 60.

Dr.

Chelat account for the Bengal year 1173, or from the 11th of April 1766 to the 10th April 1767, being the amount of a ceſs collected for defraying the annual charge of the dreſſes preſented to the people in public employments at the time of the Pooneah, and on their receiving any new appointment.

To the amount aſſeſſed on the diſtricts,	—	—			167,410	10	10	—		
Deduct what remains uncollected	—	—	—		5,287	4	13	2		
									162,123	5 15 2
Borrowed on this account, *viz.*										
From the Treaſury,	—	—	——		5,287	4	14	2		
From ſeveral merchants,	—	——	——		8,862	8	—	—		
									14,149	12 14 2
Charged in the Treaſury account, being on occaſion of new appointments in the courſe of the year,		—	——	—					40,597	8 — —
Carried forward,		—	——	——	—	——			216,870	10 10 —

Cr.

By Diſburſements at the time of the Pooneah, *viz.*

Engliſh Gentlemen, *viz.*

Lord Clive,	10,000 — —	
Mr. Sumner,	4,800 — —	
General Carnac,	6,000 — —	
Mr. Verelſt,	3,950 — —	
Mr. Sykes	5,500 — —	
Mr. Marriot,	1,600 — —	
Mr. Watts,	1,500 — —	
Mr. Ruſſell,	1,600 — —	
Mr. Alderſey,	1,800 — —	
Mr. Kelſal,	1,350 — —	
Mr. Floyer,	1,350 — —	
Mr. ———	1,000 — —	
Mr. Maſkelyne	1,100 — —	
Mr. Campbell,	900 — —	
Mr. Ingham,	1,000 — —	
Mr. Strachey,	1,250 — —	
Mr. Wynne,	650 — —	
Lord Clive's attendants,	900 — —	
Mr. Sykes's people,	500 — —	
		46,750 — —

Nezamut, *viz.*

His Highneſs the Nabob Nudgeon ut Dowlah	10,100 — —	
Nabob Syfe ut Dowlah	4,500 — —	
Mehammed Reza Cawn,	7,400 — —	
Myr Sydee, ſon of Miran	3,900 — —	
Nabob Mobarek ut Dowlah, brother of the Nabob,	4,000 — —	
Mehar Rajah Doolubram,	3,000 — —	
The Seats, two brothers, at 3000 each,	6,000 — —	
		38,800 — —

Mutſuddies and Mohurers of the Cutcherry.

Rajah Raja Bulleb Dewan,	1,500 — —	
Roy Her Loll - - - - Pouſkar,	375 — —	
Rajah Ram Shewick,	625 — —	
Roy Beſhen Shewick,	300 — —	
Roy Deby Shurn,	250 — —	
Roy Kexſhen Shewick,	245 — —	
Munoher Doſs,	120 — —	
Aſſaram,	375 — —	
Moharers, or writers, to whom Shawls and inferior dreſſes are given,	4,140 — —	
Inoke Loll, &c. Seriſtadars,	943 — —	
Nazir and his people	3,315 — —	

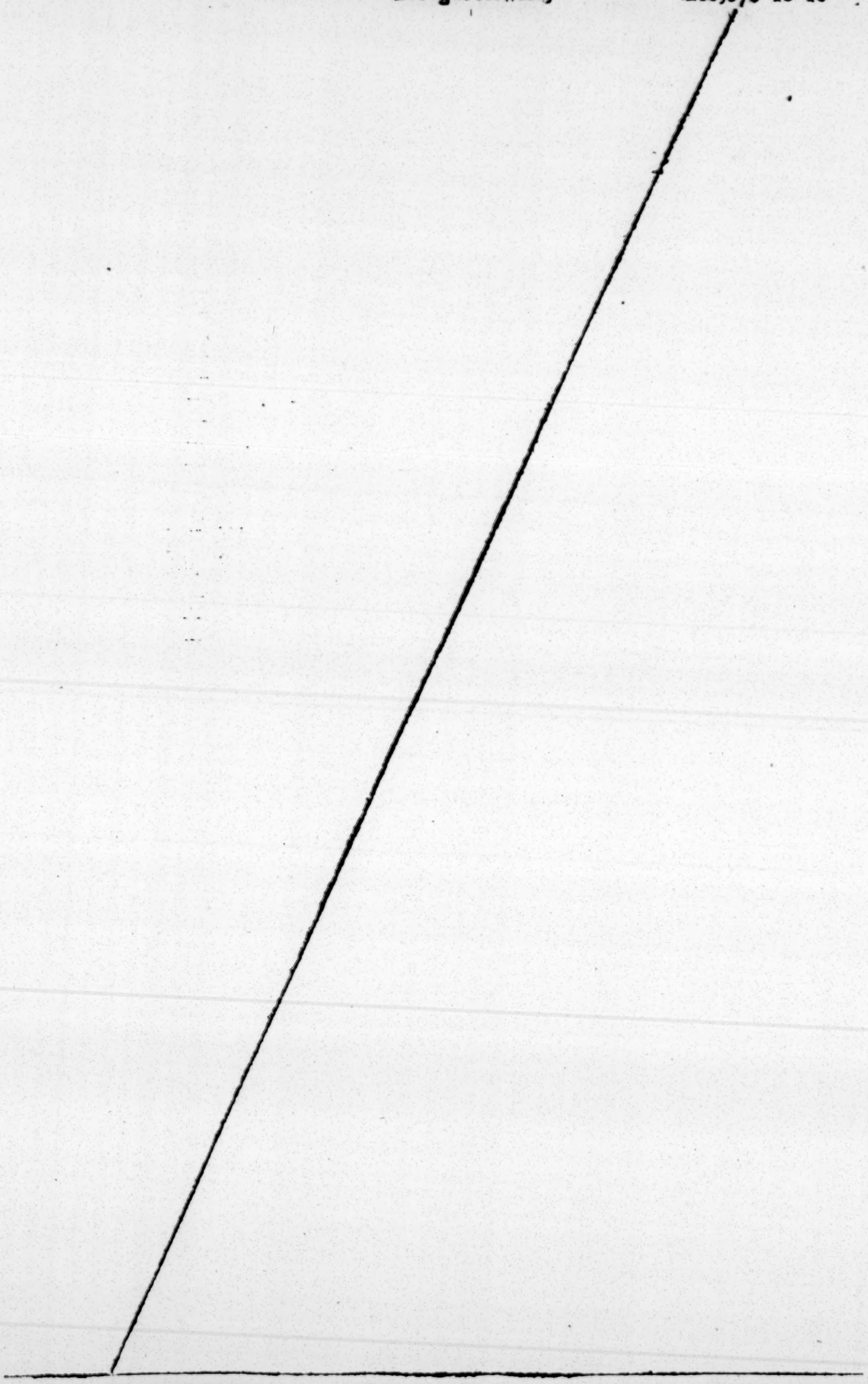
Cannangoes, *viz.*

Lechmy Narrain and his people,	1480 — —	
Mehender Narrain, ditto	1249 — —	
	2,729 — —	
People in the Treaſury	1,114 — —	
Hadgee Mehendy Derogah of the Cutcherry, and people, -	365 — —	
People of the Dewamy Adowlet, or Court of Juſtice,	734 — —	
Fyrullah Cawn Derogah of the Khas Newerry, and people -	405 — —	
Berge Loll and Chuge Mull, people of Jugget Seat,	1,135 — —	
People of the mint,	857 — —	
Pachouterah Douragah, and people	720 — —	
The Caty of Bengal, and his people	883 — —	
Mahommed Zaher	120 — —	
Jey Kaſhern, and people of the Khas Jalork,	414 — —	
Meer Seyol, and people,	970 — —	
		22,634 — —

APPENDIX, N°. 60.

Dr.

Brought forward,	—	216,870 10 10 —



Carried forward,	—	216,870 10 10 —

APPENDIX, N°. 60.

Cr.

Diſburſements continued.

Nobkiſſen Cawndoo, and people belonging to Lord Clive and Mr. Sykes.

Nobkiſhen,	750 — —	
Cawntoo	650 — —	
Beyram Chowderry, Aumen of the Cutcherry, on the part of the Reſident and his people,	1,067 — —	
Lord Clive's Moonſhee,	240 — —	
General Carnac ditto,	120 — —	
Chubdars, Sooleberdars, &c.	1,530 — —	
		4,357 — —

Extraordinary Chelats.

Kam Duft Sain, Rajah of Morung,	1,212 8 —	
Vacqueel of Sujah Dowlah,	800 — —	
Ditto of Shitabroy,	325 — —	
Ditto of Dirgo Narrain,	325 — —	
Cannongee of Bhagly poor and people,	415 — —	
Contingencies,	2,122 — —	
		5,199 8 —

People belonging to the Nabob.

Mozufer Ally Cawn Arze Beggy	1,090 — —	
Iſhmael Ally Cawn	800 — —	
Syed Mokerun Ally Cawn,	600 — —	
Meer Munnah,	650 — —	
Ahmed Ally Cawn Beekſhy and people	834 — —	
Meer Mehortch Dorogah, ditto,	475 — —	
Behader Ally Cawn,	500 — —	
Ibrahim Ally Cawn,	762 — —	
Bogwan and Mohreers of the Nabob's Dewan	1,198 — —	
Judderil Hoe Cawn and people,	524 — —	
Nabob's Treaſury,	714 — —	
Huſſein ut Dine Cawn	699 — —	
Nezzerech Ulla Cawn, &c.	1,146 — —	
Gour Beekſh Sing, &c.	486 — —	
Derogha of the boats	231 — —	
Roy Mohun Loll,	427 — —	
Moonſhees,	325 — —	
Shawles given to Mohrees and inferior ſervants,	5,065 — —	
Mirza Zine ut Abeet Dine,	450 — —	
Mir Zine ut Abeet Dine,	325 — —	
Heemmeel Sing Sal Petre Derogah,	325 — —	
Rungeel Chund Begum's Dewan,	125 — —	
Mirza Mohuſſeen,	225 — —	
Mahommed Halall Mohreers and inferior ſervants,	4,549 — —	
		22,575 — —

Chelats given to the Zemindars, Collectors, &c. with Dewans, Naibs, and other people in employ in the following diſtricts.

Patna Rajah Shitabroy,	4,550 — —
Dacca,	5,490 — —
Moorſhedabab, Foujedarry,	2,695 — —
Houghly, Foujedars, Zemindars, &c.	7,091 — —
Rungpoor, ditto, ditto,	5,275 — —
Syllet, ditto, ditto,	1,095 — —
Purnea, Foujedars, Zemindars, &c.	4,282 — —
Rajeh Mehat, ditto, ditto,	4,461 — —
Tipperah, ditto, ditto,	27,528 — —
Rangamatty, ditto, ditto,	7,278 — —

Dr.

Brought forward,	—		216,870 10 10 —
Sicca Rupees,	—		216,870 10 10 —

APPENDIX, N°. 60.

		Cr.
Raje Shahy, ditto, ditto,	8,146 — —	
Nuddeah, ditto, ditto,	7,352 8 —	
Denagepoor, ditto, ditto,	4,289 — —	
Beerbhoom, ditto, ditto,	1,200 — —	
Bishunpoor, ditto, ditto,	734 — —	
Fully Sing, ditto, ditto,	1,042 — —	
Lushkerpoor, ditto, ditto,	1,378 — —	
Mahomed Shahy, ditto, ditto,	2,567 — —	
Jehanguirpoor, ditto, ditto,	1,421 — —	
Tumalook, ditto, ditto,	915 — —	
Jellamoutah, &c. ditto, ditto,	459 — —	
Issouspoor, ditto, ditto,	504 — —	
Mysaudull, ditto, ditto,	460 — —	
Pachite Aumil, Zemindars, and their people	725 — —	
Petty Mehuls,	6,993 — —	
		76,6052 10 —
Sicca Ruppees —		216,870 10 10

APPENDIX, N°. 60.

Dr.

Chelat account for the Bengal year 1174, or from 10th April 1767 to 11th April 1768, being the amount of a ceſs collected for defraying the annual charge of dreſſes preſented to the people in public employment at the time of the Pooneah, and on their receiving new appointment.

To receipts, *viz.*				
The amount aſſeſſed on the diſtricts, —			20,000 — —	
Deduct what is uncollected, *viz.*				
What is expected to be recovered, —	6,078 10 15			
Irrecoverable, — — —	19,219 15 15			
		25,298 10 10		
			1,74,701 5 10	
The amount paid by Zemindars, &c. who received dreſſes excluſive of thoſe preſented to them at the Pooneah, — — — —			328 — —	
The amount borrowed, *viz.*				
From the Treaſury, — — — —		82,210 6 10		
Due to ſeveral merchants for their goods, — —		5,900 — —		
			88,110 6 10	
Catried forward, — — — —			2,63,139 12 0	

APPENDIX, Nº. 60.

		Cr.
By Diſburſements, *viz.*		
His Highneſs the Nabob Syeful Dowlah,	10,300 — —	
Mahomed Reza Cawn,	6,000 — —	
Mobaruk ut Dowlah,	5,156 — —	
Meer Syder Meran's ſon,	1,350 — —	
Bharan Jung M. Rs Cawn's ſon,	1,500 — —	
Mahomed Tukky Cawn ditto,	1,400 — —	
Aſhaf Ally Cawn,	850 — —	
Meer Shum Shaar Ally,	1,000 — —	
		27,556 — —
Maha Rajah Doolubram,		3,000 — —
Juggut Seat and his brother,		6,000 — —
Engliſh Gentlemen, *viz.*		
Mr. Verelſt,	10,000 — —	
Mr. Cartier,	6,000 — —	
Colonel Smith,	5,000 — —	
Mr. Sykes,	6,000 — —	
Mr. Becher,	5,000 — —	
Mr. Alexander,	4,500 — —	
Mr. Ruſſell,	4,500 — —	
Mr. Alderſey,	4,500 — —	
Mr. Floyer,	4,500 — —	
Mr. Campbell,	4,500 — —	
Mr. Court,	4,500 — —	
Mr. Middleton,	4,500 — —	
Mr. Watts,	4,500 — —	
Mr. Coxe, and Gentlemen of the Governor's family	11,681 4 —	
		79,681 4 —
Mutſuddies, &c. of the Cutcherry.		
Futtah, Ullah, Cawn, Taſſieldar,	1,750 — —	
Maha Raja Raje Buliub Sukar Dewan,	1,300 — —	
Roy Hir Loll,	562 8 —	
Rajah Ram Seweek	593 12 —	
Roy Deby Churn,	356 4 —	
Aſa Ram,	293 12 —	
Munnoer Doſs,	150 — —	
Meerly Der Shiriſtadar	410 — —	
Head Cazy,	1,392 4 —	
Mohammed Aſſaid,	150 — —	
Canongoes,	3,848 8 —	
Officers of the Adelat,	90 6 —	
People of the Treaſury,	155 6 —	
Nazir Cawn Mohammed and Mirdas at the Cutcherry	1,297 8 —	
Hajee Mendy Dorogah of the Cutcherry,	271 4 —	
Mohreers at the Khalſah	3,306 — —	
Jeha Loll Shiriſtadar Micthole,	125 — —	
Brige Loll Munſhy and Segemull	1,032 — —	
Munſhy's of the Khalſah	1,327 8 —	
Byaram Chowdry, and his people,	5,070 12 —	
Mahomed Syed,	213 8 —	
		25,912 8 —
Nubkiſſen, and ſundry people in the ſervice of the Reſident.		
Nubkiſſen,	1,500 — —	
Gocul Goſaul,	1,500 — —	
Pedim Lucken Nobkiſſens Paiſhkar,	125 — —	
Biſhun Churn Boſe,	320 — —	
Ram Kiſſwer Sing,	300 — —	
Munſhy Syfew ulah,	605 — —	
Niebkiſſens and Gocul Goſauls Munchy's,	562 — —	
Writer	260 — —	
Servants and attendants,	620 — —	
		5,792 — —

APPENDIX, N°. 60.

Dr.

Brought forward,	—	263,139 12 —

Carried forward — — — 263,139 12 —

APPENDIX, N°. 60.

Cr.

Extraordinary Chelats and Contingencies.

Perfid Roy Sujah Dowlah Vackeel,	2,000	—	—
Mendy Cawn,	2,426	—	—
Rajah Diaram Pundet,	950	—	—
Oudry Purey Gofaign,	700	—	—
Maha Raje Sing, &c.	510	—	—
Zewrarer Sing, &c	979	—	—
Nyla Der Pundet,	1,200	—	—
Ajaib Roy	275	—	—
Sundry charges in making the Chelats,	1,993	—	—
			11,014 — —

Chelats given to fervants, and fundry people in the Nabob's family.

Mazzuffer Ally Cawn	199,812	—	—
Ifmael Ally Cawn Arz Beggy,	109,312	—	—
Roy Mohun Lott,	1960	—	—
Son of Molherem Ally Cawn	371	—	—
Amid Ally Cawn Beehfty,	15,824	—	—
Ally Ibraim Cawn, &c.	1457	4	—
Bahadar Ally Cawn Derogah,	787	8	—
Son of Fyze ullah Cawn,	700	—	—
Reza Cully Cawn,	250	—	—
Rejub Beg,	369	—	—
Mir Miftya,	618	8	—
Meeftafa Kully Cawn,	399	—	—
Syed Huffein Reza Cawn,	758	8	—
Seeder Ut or Cawn,	10,038	—	—
Roy Reep Chund	593	12	—
Nezut Ulla Cawn,	808	8	—
Huffein Ut Dene Cawn, Derogah of buildings,	12,838	—	—
Bogwandofs Shiriftah Naxamut,	842	—	—
Roy Gour Herry,	452	4	—
			17,329 — —

Extraordinary Chelats and Contingencies.

Perfid Roy Shujah Dowlahs Vackeel,	2,000	—	—
Mendy Cawn,	2,426	—	—
Rajah Diaram Pundit,	950	—	—
Oudey Purey Gofaign,	700	—	—
Mah Rage Sing, &c.	510	—	—
Zewrawer Sing, &c.	979	—	—
Nyla Der Pundit,	1,200	—	—
Ajaib Roy,	275	—	—
Sundry charges in making the Chelats,	1993	—	—
			11,014 — —

Chelats given to fervants, and fundry people in the Nabob's family.

Maffuffer Ally Cawn,	1998	12	—
Ifmael Ally Cawn Arz Beggy,	1093	12	—
Roy Mohun Lell,	1960	—	—
Son of Molkerum Ally Cawn,	371	—	—
Amid Ally Cawn Beekfhy,	1582	4	—
Ally Ibraim Cawn, &c.	1457	4	—
Bahadar Ally Cawn Derogah,	787	8	—
Son of Fyze ullah Cawn,	700	—	—
Reza Cully Cawn,	250	—	—
Rejub Beg	369	—	—
Mir Meftya,	618	8	—
Meeftapa Kully Cawn,	399	—	—
Syed Huflein Reza Cawn,	758	8	—
Jedder ut oe Cawn,	1003	8	—

APPENDIX, N°. 60.

Dr.

Brought forward,	—	—	—	263,139	12 —
Total Sicca Rupees,	—	—	—	263,139	12 —

APPENDIX, N°. 60.

		Cr.
Roy Riep Chund,	593 12 —	
Nerut Ulla Cawn,	808 8 —	
Huſſein ut Dine Cawn, Derogha of buildings,	1283 8 —	
Bogwandoſt Shiriſter Nazamut,	842 — —	
Roy Gour Herry,	452 4 —	
People of the Treaſury	1,381 4 —	
Muza Zine ut Abeetdine of the Cook-room	231 — —	
Derogah of the elephants	456 4 —	
Hajee Sehadel mund,	633 8 —	
Shaker Ally Cawn, and his people,	1,154 8 —	
His Nunna	500 — —	
Shiriſtadars, Moreors, Chubdars, and various attendants,	7835 8 —	
		29,521 4 —

Chelats given to Foujedars, Aumils, Zemindars, and Naibs of the following diſtricts, *viz.*

Foujedar of Moorſhedabad, &c.	1,384 8 —	
Syer Neehas	684 8 —	
Maha Raja Shitabroy,	7385 — —	
Baghlepoor	4968 — —	
Dacca	6,138 — —	
Purnea,	2,525 — —	
Syllet,	1,271 8 —	
Mahomed Amynpoor or Houghly,	4,131 — —	
Ranga Matty,	137 8 —	
Conk Jole or Rajemehal,	3,121 12 —	
Rungpoor,	678 8 —	
Raje Shahy,	6,055 12 —	
Denagepoor,	6,623 8 —	
Acekerah or Nuddeah	2,262 — —	
Biſhenpoor,	1,196 8 —	
Beerbhoom,	2,990 8 —	
Iſſoufpoor,	3,121 — —	
Tipperah,	1,766 — —	
Luſhkerpoor,	1,078 — —	
Futty Sing,	471 — —	
Mint of Moorſhedabad,	1,081 — —	
Syer Chunacolly,	616 — —	
Edrakpoor,	1,807 8 —	
Ichanguirpoor	893 8 —	
Nabob Gunge,	310 — —	
Aſſidnagur,	341 — —	
Mahomed Shahy,	1,702 — —	
Miſaudul,	4,001 — —	
Pachite,	1,346 12 —	
Petty Mehalls,	4,615 — —	
		74,662 12 —
Total Sicca Rupees,		263,139 12 —

APPENDIX, N°. 60.

Dr.

Chelat account for the Bengal year 1175, or from the 11th April 1768 to 10th April 1769, being the amount of a ceſs concluded for defraying the annual charges of dreſſes preſented to the people in public employments at the time of the Pooneah, and on their receiving any new appointment.

To receipts, *viz.*

To the amount aſſeſſed on the diſtricts,	—	—			303,610	—	—
Deduct uncollected, *viz.*							
What is expected to be recovered,	—		23,456	10	—		
Irrecoverable,	—	—	38,853	3	—		
					62,309	10	3
					241,300	5	19 1
To the amount paid by the Zemindars, &c. who received dreſſes excluſive of thoſe preſented to them at the Pooneah,	—	—	—		27,184	3	5
To the amount borrowed, *viz.*							
From the Treaſury,	—	—	—	—	25,911	5	5 3
Due to ſeveral merchants for their goods,				—	29,851	13	— —
						55,763	2 5
Carried forward,	—	—	—	—		3,24,247	11 10

APPENDIX, N°. 60.

Cr.

By Diſburſements, *viz.*

His Highneſs the Nabob Syef ut Dowlah,	11,100	—	—
Mahomed Reza Cawn,	7,000	—	—
Mobareh ut Dowlah, brother of the Nabob,	5,156	—	—
Meer Syder, ſon of Mheran,	1,632	14	—
Meer Shumſhur Ally, brother-in-law of Syef ut Dowlah,	1,100	—	—
Aſhref Ally Cawn,	2,373	2	—
Meer Sheehah,	658	5	—
Meha Rajah Doolubram,	3,111	—	—
The Seats, two brothers, at 3,000 each,	6,000	—	—
			38,031 5 —

Engliſh Gentlemen, *viz.*

Mr. Verelſt,	11,000	—	—
Mr. Cartier,	7,696	—	—
Colonel Smith,	6,000	—	—
Mr. Becher,	7,500	—	—
Mr. Sykes,	7,000	—	—
Mr. Alexander,	5,000	—	—
Mr. Ruſſell,	4,425	—	—
Mr. Rumbold,	4,774	9	10
Mr. Alderſey,	4,781	15	—
Mr. Kelſall,	4,000	—	—
Mr. Floyer,	4,500	—	—
Several Gentlemen of the Governor's, Mr. Cartiers, and Mr. Sykes's family,	11,857	12	—
			78,535 4 10

Muttſuddies, Mohreers, &c. belonging to the Cutcherry.

Fulleh Ulla Cawn,	1,750	—	—
Meha Raja Rajebullub,	1,300	—	—
Roy Dulah Ram,	1,200	—	—
Rajah Hir Loll,	1,000	—	—
Rajah Ram Shewick,	900	—	—
Roy Deby Churn,	375	—	—
Merhuder,	700	—	—
Aſſaram,	300	—	—
Monſher Doſs	150	—	—
Ram Kiſſen,	175	—	—
Hadgee Mehendek, with his people,	325	—	—
The Cazy of Bengal, and his people	1,580	—	—
Mahomed Aſſur,	150	—	—
Lechmynarrain Canongoe of Bengal, with his Naib, &c.	2,216	—	—
Mehendernarrain, ditto, ditto,	2,093	—	—
Inche Loll Seriſhtadar,	150	—	—
Noul Kiſhour,	125	—	—
The Nazir or overſeer of the Cutcherry, with the people under him,	1,938	—	—
People of the Adawlet or Court of Juſtice,	1,275	12	—
Ditto Treaſury,	1,276	—	—
Moonſhees,	1,513	8	—
Mahomed Syed,	263	8	—
Vakeel and Mohreers of Juggut Seat,	1,027	—	—
Shawls and interior dreſſes given to the Sheriſhtadars, Mohreers, &c. of the different Offices in the Cutchery,	5,312	—	—
Rajah Perbooram, at the time of his appointment,	800	—	—
Byaram Chowdry, Aumeen of the Cutcherry, on the part of the Reſident, with the people employed under him,	5,666	12	—
			33,561 8 —

APPENDIX, N°. 60.

Dr.

Brought forward,	—		3,24,247 11 10
Carried forward	—	—	3,24,247 11 10

APPENDIX, N°. 60.

Cr.

Publick ſervants of Mr. Cartier and the Reſident.

Baboo Ram Paulit,		1,500 — —	
Pedun Luchend, Naib of Nobkiſſen,		644 — —	
Mr. Cartier's and Mr. Sykes's writers,		850 — —	
Moonſhees of Mr. Sykes,		445 — —	
Ditto of the Company from Calcutta,		419 — —	
Ram Kiſhourſain,		348 — —	
Chubdars Sootchburdars, &c. Servants,		3,372 — —	
			7,578 — —

Extraordinary Chelats and Contingencies in the courſe of the year, *viz.*

Gold thread, &c. bought,		1,555 5 —	
Vacquil of Shitabroy,		400 — —	
Ditto of the Rajah of Bhoutan,		200 3 —	
			2,155 8 —

Chelats given to the People of the Nabob's family, ſervants, &c.

Mozuffer Ally Cawn Aize Beggy, and people,	3,025 — —	
Roy Mohun Loll, Dewan, &c.	2,143 — —	
Rajah Amerut Sing, ditto M. R. Cawn,	2,000 — —	
Iſmael Ally Cawn, ditto Arze Beggy,	1,087 8 —	
Ally Ibrahim Cawn,	1,905 — —	
Son of Mokerm Ally Cawn,	350 — —	
Ahmud Ally Cawn,	2,230 — —	
Bogwan Doſs, &c. Mohreers of the Nabob's Dewan	649 — —	
Huſſeim Reza Cawn,	1,250 — —	
Jewan Merd Ally Cawn,	600 — —	
Behadar Ally Cawn	1,168 14 —	
Nezzar Ally Derogah,	300 — —	
Roy Ram Perſhaud,	975 — —	
Meer Mutoctteh,	625 — —	
Regib Beg	525 — —	
Mahomed Nizamut,	1,450 — —	
Moonſhees,	1,100 — —	
Roy Gohur Hurry,	921 — —	
Sedderit Hoe Cawn,	1,363 — —	
Hadjee Sawdelonund,	325 — —	
Nuſſelet Ullah Cawn, &c,	2,011 — —	
Shaker Ally Cawn and Rungeal Chund, &c.	1,724 — —	
Huſſein ut Dine Cawn, &c. Deroga of the buildings	2,128 — —	
Reza Cooley Cawn,	400 — —	
Son of Fyaz Ullah Cawn,	1,200 — —	
Mirza abu ut Huſſein,	350 — —	
Aka Mirza,	300 — —	
People of the Nabob's Treaſury,	387 4 —	
Mirza Zine ut abut Dine	523 4 —	
Mahomed Helaſs, &c. Seriſtedars, Mohreers, &c. of thirty-five offices kept up, according to old cuſtom,	6,137 — —	
Chubdars, &c. ſervants of all denominations,	7788 8 —	
		46,945 6 —

APPENDIX, N°. 60.

Dr.

Brought forward,	—			3,24,247 11 10
Sicca Rupees,	—	—	—	3,24,247 11 10

APPENDIX, Nº. 60.

Cr.

Chelats given to the Zemindars, Foujedars, Collectors, Dewans, Naibs, &c. people in employ in the following diſtricts.

Patna, Rajah Shitabroy, &c.	7,278 — —	
Dacca, Jeſſarut Cawn Meha Raja Meha Sing,	9,433 — —	
Bhauglepoore Foujedar, &c.	4,510 — —	
Moorſhedabad ditto,	698 — —	
Syllet Foujedar, &c.	1,563 — —	
Houghly ditto, with 40 Zemindars and Talookdars,	10,620 — —	
Rungpoor, Foujedar, &c.	1,994 — —	
Rajemehal ditto	1,843 — —	
Purnea ditto,	2,704 — —	
Cutwa ditto,	294 — —	
Nabob Gunge,	510 — —	
Pachouterah Derogah,	1,745 — —	
Seyer Nekhas,	697 — —	
Mint,	1,043 — —	
Raje Shahy, (ſeveral Aumils and Zemindars)	8,144 — —	
Iſſouſpour, ditto ditto,	1,412 — —	
Myſawdull, ditto ditto,	5,040 — —	
Jehanguirpoor, ditto ditto,	821 — —	
Luſhkerpoor, ditto ditto,	3,460 — —	
Futteh Sing, ditto ditto,	1,244 — —	
Jellamoutah, &c. ſeveral Zemindars,	12,029 — —	
Tipperah Zemindar,	880 — —	
Nuddeah ditto, and ſons,	10,907 — —	
Berbhoom, ditto ditto,	2,674 — —	
Mahomed Shahy, ditto,	2,714 — —	
Biſhanpoor, ditto ditto,	3,199 — —	
Gdrakpoor, ditto ditto,	1,739 — —	
Aſſidnagur, ditto ditto,	1,306 — —	
Pachite, ditto ditto,	1,416 — —	
Dinagepoor, ditto ditto,	7,397 — —	
Chundlekey, &c. Mehals,	1,800 — —	
Sele Burraſs, and Petty Mehals,	6,326 — —	
		1,17,440 12 —
Sicca Rupees,		3,24,247 11 10

APPENDIX, N°. 60.

Dr.

Chelat account for the Bengal year 1176, commencing the 11th April 1769, being the amount of a ceſs collected for defraying the annual charges of dreſſes preſented to the people in public employment at the time of the Pooneah, and on their receiving any new appointment.

To receipts, *viz.*			
The amount aſſeſſed in the diſtricts, — —	284,603 3 —		
Deduct uncollected till this time, but which is receivable in the courſe of the year, —— ——	244,376 12 —		
		39,226 7 —	
The money borrowed on this account, *viz.*			
Advanced at the time of the Pooneah, to be repaid as the aſſeſſment is collected, —— ——	167,000 — —		
Deduct amount collected and repaid, — ——	39,226 7 —		
		127,773 9 —	
Due to the merchants for their goods, ——	135,878 3 —		
		263,651 12 —	
Carried forward —— — — —		302,878 3 —	

Cr.

By Diſburſements, *viz.*

At the time of the Pooneah.

His Highneſs the Nabob, Syſe at Dowlah,	10,825	—	—
Mahomed Reza Cawn,	7,200	—	—
Mobark ut Dowlah, brother of the Nabob,	5,156	—	—
Meer Sydee, ſon of Mheran,	2,550	—	—
Huſſein Ally Cawn, eldeſt ſon of M. K. Cawn,	3,574	—	—
Mahomed Tuky Cawn, youngeſt ditto,	3,574	—	—
Ahmud Ally Cawn,	2,625	—	—
Meer Shum Sheer Ally,	2,505	—	—
Aſhref Ally Cawn,	2,565	—	—
Meha Raja Doolubram,	3,111	—	—
The Seats, two brothers,	6,000	—	—

Engliſh Gentlemen.

Mr. Verelſt,	10,900	—	—
Mr. Cartier,	8,255	3	—
Colonel Smith,	6,013	3	—
Mr. Becher,	6,000	—	—
Mr. Alexander,	5,375	—	—
Mr. Ruſſell,	5,443	12	—
Mr. Rumbold,	5,200	—	—
Mr. Alderſey,	5,254	—	—
Mr. Kelſal,	5,247	13	—
Mr. Floyer,	5,243	13	—
Mr. Maddiſon,	2,100	—	—
Mr. Rooke,	1,225	—	—
Mr. Ducarel,	1,200	—	—
Mr. Redfearn,	1,000	—	—
Mr. Jacomb,	800	—	—
Mr. Coxe,	1,250	—	—
Mr. Wynne,	1,200	—	—
Several Gentlemen attending the Governor,	12,950	—	—
			84,657 12 —

Mutſuddies, &c. and people of the Cutcherry.

Futtah Ullah Cawn,	1,750	—	—
Roy Dullah Ram,	1,000	—	—
Meha Rajah Raja Bullub,	1,150	—	—
Raja Ram Shewick,	1,000	—	—
Roy Deby Churn,	450	—	—
Mourledher,	500	—	—
Aſſeram,	375	—	—
Monoher Doſs,	225	—	—
Hadjee Mehendy,	377	—	—
Cannongoe Luckmynarrain,	2,295	—	—
Ditto Mehendernarrain,	1,952	—	—
Rajah Perborom, with his Serriſtah,	2,900	—	—
Byaram Chowdry, ditto,	1,845	—	—
Hurry Kiſſen, ditto,	4,234	13	—
Chugemul, &c. people of Juggit Seat,	1,397	—	—
Moonſhees,	1,781	—	—
Meer Syed,	375	—	—
Mahtab Roy,	150	—	—
Incheh Coll,	150	—	—
Nour Kiſhour,	125	—	—
People of the Awdelet, or Court of Juſtice	999	—	—
People of the Treaſury,	1,599	—	—

Dr.

Brought forward,	—			302,878	3 —

Carried forward — — — 302,878 3 —

Cr.

The Cazy, &c.	1,330 — —	
Mahommed Aſſeid,	150 — —	
Nazir Cawn Mahommed, &c.	2,176 — —	
Mohrurs, &c. of the different Siriſtahs or Officers in the Cutcherry,	5,518 — —	
		35,794 13 —

Public Servants of the Governor and Reſident.

Raja Nobkiſſen,	1,200 — —	
Gocul Goſaul,	1,200 — —	
Ramſunder Dutt,	653 — —	
Moonhees,	1,735 — —	
Circas,	2,225 — —	
Chublars, Hircarrahs, Peon, &c.	2,441 — —	
		9,454 — —

Extraordinary Chelats, and contingent Charges.

Zouranur Zing, } Vacqueils of Shitabroy,	400 — —	
Boud Sing, } Vacqueils of Shitabroy,	400 — —	
Dyaram Pundett ditto of Mineer ut Dowlah,	1,300 — —	
Contingent expences,	1,514 — —	
		3,614 14 —

People of the Nizamut, belonging principally to the Nabob Syfe at Dowlah.

Roy Mohun Loll Dewan,	1,525 — —
Meſuffer Ally Cawn Arze Beggy,	2,130 — —
Rajah Amurat Sing,	1,800 — —
Iſhmael Ally Cawn,	1,561 — —
Ally Abraim Cawn,	1,700 — —
Son of Mokeram Ally Cawn,	375 — —
Ahmed Ally Cawn,	1,380 — —
Huſſein Reza Cawn,	800 — —
Jewammerd Ally Cawn,	600 — —
Behader Ally Cawn,	1,090 — —
Roy Rampar Saud,	975 — —
Meer Nuzar Ally,	300 — —
Regel Beg,	525 — —
Meer Meſſeteh,	625 — —
Roy Roop Ohund, &c. Moonſhees,	1,150 — —
Nyamut Cawn, &c.	400 — —
Roy Gour Flurry,	925 — —
Rezy ut Hoe Cawn,	475 — —
Hadjee Sawdet Maund,	325 — —
Nuſſeret Ulla Cawn,	977 — —
Meer Salob,	225 — —
Shaker Ally Cawd, and people of the Begum,	1,000 — —
Meer Rerm Ally,	480 — —
Derogha,	175 — —
Huſſein ut Dine Cawn, and people,	2,485 — —
Bogwandoſs, and people of Dewan,	780 — —
Acka Mirza,	300 — —
Mahomed Helhall,	800 — —
Sheyk Myan ut Dine,	400 — —
Mohreers of the Nabob's Treaſury,	601 — —
Mir Zerie ut Abut Dine,	531 — —

APPENDIX, No. 66.

Dr.

Brought forward,	—			302,878	3 —
Sicca Rupees,	—	—	—	302,878	3 —

APPENDIX, N°. 60.

		Cr.
Nyzamut Cawn,	900 — —	
Reza Cooley Cawn	400 — —	
Son of Fyazullah Cawn,	1,200 — —	
Serifhtadars, Mohreers, and fervants of every denomination,	15,105 8 —	
		45,920 8 —

Chelats given to the Zemindars, Foujedars, and Collectors, with their Dewans, Naibs, and People, in the following diftricts.

Dacca,	9,915 4 —	
Moorfhedab Foujedarry,	700 — —	
Mint,	1,102 — —	
Nickas,	700 — —	
Nabob Gunge,	525 — —	
Affidnagur,	725 — —	
Raje Shahy,	3,044 — —	
Denagepoor,	3,239 — —	
Houghly,	4,832 — —	
Purnea,	5,139 — —	
Tipperah,	862 — —	
Syllet,	1,606 — —	
Rungpoor,	1,731 — —	
Berbhoom,	1,010 — —	
Bifhenpoor,	1,335 — —	
Edrakpoor,	985 — —	
Jellah Muttah,	2,450 — —	
Myfawdull,	2,268 — —	
Iflouſpoor,	1,062 — —	
Lufherpoor,	1,064 — —	
Futtah Sing,	625 — —	
Ichangurpoor,	787 — —	
Patchite,	1,385 — —	
Rajemaul,	1,043 — —	
Bhagylpoor,	1,550 — —	
Rokunpoor,	260 — —	
Chundlehey,	450 — —	
Petty Mehals,	3,082 — —	
		55,476 4 —

* N. B. This is carried on for three months after the Pooneah.

Chelats given on appointments, &c. after the Pooneah, and on particular Occafions.

Meha Raja Shitabroy,	2,950 — —	
Zourawur Sing,	500 — —	
On forming the Raje Shahy,	5,750 — —	
The appointment of Aga Rezy to Houghly,	3,825 — —	
The Zemindar of Beerbhoom, &c.	1,975 — —	
Jellah Moutah Zine ut ab ut Dine,	2,150 — —	
Iflouſpour,	200 — —	
Chindlehy,	275 — —	
Rocumpoor,	250 — —	
Petty Mehals,	400 — —	
		18,275 — —
Sicca Rupees,		302,878 3 —

APPENDIX, N°. 60.

Dr.

Puſhteh Bundee account, or ceſs levied for repairing and ſupporting the banks of the river in the neighbourhood of Moorſhedabad, for the Bengal year 1174, or from 11th April 1767 to the 10th April 1768.

To amount collected from the diſtricts,							59,809	8	— —
Borrowed on this account, the aſſeſſment on the diſtricts being found inſufficient for the neceſſary charges, *viz.*									
From the Treaſury,	—	—	—	41,031	15	13	3		
From Roup Chund,	—	—	—	45,134	2	5	0		
							89,166	1	18 3
			Sicca Rupees,	—		—	148,975	9	18 3

Dr.

Puſhtee Bundee Account from April 1768 to April 1769.

To balance of laſt year's account,							6768	15	5
To amount received from the diſtricts,							1,45,456	12	13
Borrowed on this account, *viz.*									
From the Treaſury,					1,500	— —			
From Roup Chund,					38,440	— —			
Advanced by the Derogahs, who had the charge of the banks,					21,000	— —			
							60,940	19	—
			Sicca Rupees,				213,165	12	17

Dr.

Puſhteh Bundee Account, or ceſs ditto, for the Bengal year 1176, or from the 11th April 1769, to the 10th April 1770.

To balance of laſt year's account,							30,109	2	— —
To amount collected from the diſtricts, to the 25th March,							1,32,558	8	13 2
Borrowed on this account,	—	—	—				47,880	6	15 —
			Sicca Rupees,				2,10,547	15	10 2

Dr.

Ceſs called Reſum, Nezarut, and Reſum of 10 Annoes, the former being the cuſtom of the Nazir, and the latter that of the Muttiſuddies of the Chalſah Cutcherry for the Bengal year, 1174, or from 11th April 1767, to the 10th April 1768.

To amount collected from the diſtricts,							85,029	5	8 —
Borrowed on this account,	—	—					27,959	13	10 —
			Sicca Rupees,				112,989	2	18 —

APPENDIX, Nº. 60.

Cr.

By ſundry Charges, *viz.*

At the time of the overflowing of the river in Auguſt and September, by the giving way of the banks,			33,019 2 8	—
Ordinary repairs which are neceſſary every year, to prevent the falling in of the banks about the city and its environs,			1,05,245 15 18	3
Repairs of the Cutcherry, and ſundry ſmall contingent charges,			3,941 8 7	—
			142,206 10 13	3
By balance,			6,768 15 5	—
	Sicca Rupees,		148,975 9 18	3

Cr.

By Charges, *viz.*

Neceſſary repairs of the banks, together with Bildars and Coolies employed,			1,03,291 7 15	
Repairing the Cutcherry, &c.			7,750 0	—
Wages of Bildars and Coolies employed at Patteliah and Augerdeep, in cutting down the Tyger Jungle,			1,318 12	—
Repayment of laſt year's debt,			70 696 9	—
			1,86,056 12 15	
By balance,			30,109 2	—
	Sicca Rupees,		2,13,165 12 17	

Cr.

By Charges, *viz.*

Paid for repairing the banks,			94,872 7 11	—
Paid for taking away old bamboos from banks,			1,106 12	— —
Paid for repairing bank of Douletabad laſt year,			881 4	— —
Charges for repairing the Cutcherry Doudpore Houſe; for building a Bungaloe at Augerdeep, and other contingent expences,			4,937 8	— —
Wages of Bildars and Coolies employed in cutting down the Petelah Gungle,			6,873 10 15	—
Repairing the quarters of the ſepoys at the Cutcherry,			334 1	— —
Repairing and mending the roads,			5,433 2	— —
Repayment of debts,			46,802 — 19	—
			1,61,241 11 5	—
By balance,			49,306 4 5	2
	Sicca Rupees,		2,10,547 15 10	2

Cr.

By ſundry charges,			29,400 —	—
Paid into the Treaſury,			3,700 —	—
Paid Mr. Sykes, for the expence of his table,			24,000 —	—
Wages of Mirdehays,			6,710 7	9
Charges of bearers and coolies for people travelling in public buſineſs,			63,810 7	9
Bearers and coolies continued and brought forward,	34,814 10 15			
Bearers and coolies for ſundry gentlemen,	1,100 5 5			
			35,915 —	—
			99,725 7	9
By balance,			13,263 11	9
	Sicca Rupees,		112,989 2	18

APPENDIX, N°. 66.

Dr.

Ceſs called Reſum, Nazarut, and Reſum of 10 Annoes for the Bengal year 1175, or from the 11th April 1768, to the 18th April 1769.

To balance of laſt year,	—	—	—	—	13,263	11	9 —
To amount collected from the diſtricts,	—	—	—	—	91,108	9	13 —
Borrowed on this account, *viz.*	—	—	—	—	72,160	8	8 —
Carried forward,				—	1,76,532	13	10 —

APPENDIX, N°. 60.

Cr.

By ſundry Charges.

Allowances and Preſents to Mutſuddies, Mohreers, &c. of the Cutcherry.

Roy Dulch Ram principal Paiſhear,	6,000 — —		
Roy Deby Churn, &c.	3,700 — —		
Mutſuddies at Mootejill,	10,000 — —		
Byaram at Chowdry, &c.	5,000 — —		
Munhoer Doſs Sheriſtadar, &c.	1,000 — —		
Aſſaram, ditto,	1,000 — —		
Mahomed Reza Cawn's Munſhys,	1,000 — —		
Incheram Sheriſtadar,	400 — —		
Noul Kiſhecor,	400 — —		
		28,500	— —
Paid into the Treaſury under the head of Miran Nizamut inſerted amongſt the petty Mehals,		3,700	— —
Advanced the Reſident for the charges of his table,		24,000	— —
Wages of Merdehays or Peons, ditto Peons, &c. kept up at the Cutcherry for the buſineſs of the collections,		8,543	5 —

Charges of bearers for Engliſh Gentlemen and others travelling backwards and forwards in buſineſs.

Attendant on the Governor and Gentlemen who came from Calcutta, bearers, coolies,	3,461	11	4
Bearers for the Nabob Syfeet Dowlah,	2,370	14	—
Mr. Cartier's, &c. Gentlemen of the deputation,	26,726	1	5
Mahomed Reza Cawn on ſeveral occaſions,	10,108	9	10
Mr. Sykes to Calcutta,	635	6	—
Bearers for Mr. Becher coming from Calcutta, and going to Kiſtennegur,	4,172	10	—
Ditto for Mr. Rumbold,	4,311	4	—
Ditto for Mr. Maddiſon,	917	1	—
Ditto for Mr. Ruſſell, from Patna to Calcutta,	3,789	7	—
Ditto for Mr. Ducarrell going backwards and forwards to Purnea,	1,604	1	—
Chokies ſtationed for carrying fruits to Calcutta,	1,723	11	—
Bearers for ſundry Gentlemen, ſome of whoſe names are unknown, travelling backward and forward,	4,652	2	—
		64,472	13 10
Contingent charges at the Cutcherry,		626	7 —

Repayment of Debts, *viz.*

To Seroceſs Chund,	15,588	8	11
	145,431	2	10
By balance which is in the hands of Gain Chund,	31,101	11	—
Sicca Rupees,	176,532	13	10

APPENDIX, N°. 60.

Dr.

Ceſs called Rezum Nezarut and Rezum of 10 Annas, for the Bengal year 1176, or from 11th April 1769, to the 10th April 1770.

To balance of laſt year's account,					31,101	11	— —
To amount collected from the diſtricts to 25th March,					65,603	13	7 2
Borrowed on this account, *viz.*							
From the Treaſury,					18,000	—	—
From Roup Chund,					42,537	8	—
					60,537	8	— —
Carried forward,			S. R^{s}.		157,243	7	2 —

Dr.

Statement of Ceſſes for the Bengal Year 1176, or from the 11th April 1769 to the 10th Apri 17
to be received to the End of th Ye

	Balances for 1175.			Amount aſſeſſed in the preſent Year 1176.			
Price of Chelats, —	29,538	—	5 —	284,603	3	—	—
Puſhteh Bundee, ——	17,986	10	12 —	214,000	—	—	—
Rezum Nezarut of Ten Annas,	24,488	3	8 —	105,101	13	5	—
Total Sicca Rupees, ——	72,012	—	— —	603,705	—	5	—

APPENDIX, N°. 60.

Cr.

By ſundry Charges, *viz.*

Allowances and Preſents at the Deſherra, a Gentoo Feſtival to the Mutſuddies, Mahoreers, &c. of the Cutcherry.

Roy Dulile Ram and Mahoreers,		7,500 — —	
Byaram Chowdry and Mahoreers,		6,000 — —	
Harry Kiſſen and Mahoreers at Mootejill,		11,000 — —	
Rajah Perburam,		1,000 — —	
Roy Deby Churn,		4,000 — —	
Monſhy Mahomed Shereef,		1,000 — —	
Monoher Doſs Sheriſhtadar,		1,300 — —	
Aſſaram ditto,		1,300 — —	
Incheram ditto,		600 — —	
Noul Keſhuer ditto,		600 — —	
			34,300 — —
Paid into the Treaſury, under the head of Miran Nezarut, inſerted amongſt the petty Mehals,			3,700 — —
Advanced Mr. Becher, for the charges of his table,			24,000 — —
Wages of Mirdehays and Peons, &c. kept up at the Cutcherry, for the buſineſs of the collections,			14,763 12 —
Charges of bearers, coolies, &c. for people travelling backwards and forward,			
The Honourable Harry Verelſt, at the Pooneah,	2978 8 —		
Mr. Becher to Calcutta,	2868 9 —		
Mahomed Reza Cawn ditto,	11613 4 5		
Mr. Alexander ditto to Patna,	1749 1 —		
Mr. Ducarel's Journey to and from Purnea,	1396 13 —		
Bearers ſtationed for different Gentlemen paſſing and repaſſing, the greateſt part of whoſe names are unknown, -	3,403 12 10		
Paid the bearers on account, which has not yet been wrote off as a charge, but will at the end of the year,	5,000 — —		
			28,709 15 15
Paid to the Brahmims for a religious ceremony,			400 — —
Charges of Chundermum Doſs, who was ſent to ſettle a diſpute between the Dutch and the Houghly Foujedar,			540 — —
Charges of repairing the Cutcherry, and ſundry other contingencies,			196 7 —
Repayment of Debts, *viz.*			
To Roup Chund,			12,834 2 10
			119,444 5 5
By Balance, *viz.*			
To the hands of Gain Chund,	31,101 11 — —		
In ready money,	6,697 1 2 2		
			37,798 11 2 2
Sicca Rupees,			157,243 7 2

1770, ſhewing the Amount which has been received to the 25th March, and the Balance ſtill Year, or 10th April 1770.

Total Amount to be collected in 1176.	Collected to the 25th March.	Balance.	Abated for the Dryneſs of the Seaſon.	Balance to be collected at the End of the Year.
314,141 3 5 —	166,283 8 5 —	147,857 10 — —	34,547 — — —	113,301 11 — —
231,986 10 12 —	132,558 8 13 2	99,428 1 13 2	43,302 13 5 —	56,125 4 13 2
129,590 — 13 —	65,603 13 7 2	63,986 3 5 2	20,557 11 5 —	43,428 8 2 —
675,717 14 10 —	364,445 14 6 —	311,272 — 4 1	98,407 8 10 —	212,864 7 14 —

APPENDIX, N°. 60.

Dr.

Statement of Sums borrowed on Account, Chelats, Pushteh, Bundy, Resum, Nazerut, and

10th April

To Amount borrowed on the following Accounts, *viz.*

Account Pushteh Bundy.

In the Bengal Year 1174.							
From the Treasury,			44,031	15	13	3	
From Roup Chund,			45,134	2	5	—	
						89,166	1 18 3
Ditto, 1175.							
From the Treasury,			1,500	—	—		
Roup Chund, —			38,440	19	—		
Advanced by Derogahs, who had charge of the banks,			21,000	—	—		
						60,940	19 —
Ditto, 1176.							
From the Treasury,			39,682	14	15		
Advanced by Derogahs, &c.		—	8,197	8	—		
						47,880	6 15
							197,986 9 12 3

Account Resum, Nezarut, and Resum, 10 Annas.

In the Bengal Year 1174.							
From the Treasury,	—	—	18,645	10	—		
Roup Chund, —		—	9,314	2	12		
						27,959	13 10
Ditto, 1175.							
From the Treasury,	—	—	16,386	2	15		
Roup Chund,	—	—	55,774	5	13		
						72,160	8 8
Ditto, 1176.							
From the Treasury,			18,000	—	—		
Roup Chund, —		—	42,537	8	—		
						60,537	8 —
							160,657 13 18

Account Chelas.

In the Bengal Year 1173.							
From the Treasury,	—	—	167,410	10	10		
Due to the merchants for their goods,	—	—	8,862	8	—		
						176,273	2 10
1174.							
From the Treasury,			157,239	12	—		
Due to the merchants for goods,			5,900	—	—		
						263,139	12 —
1175.							
From the Treasury,	—		294,395	14	10		
Due to the merchants for goods,			29,851	13	—		
						324,247	11 10
1176.							
From the Treasury,			252,436	—	—		
Due to the merchants for goods,			72,336	3	—		
						324,772	3 —
							1,088,432 13 — —
					Sicca Rupees,	—	1,447,077 4 10 3

APPENDIX, Nº. 60.

Cr.

Resum, of 10 Annas, from the Bengal Year 1173, to 1176, or from 11th April 1766, to 1770.

By amount repaid the following accounts, *viz.*

Account Pushtch Bundy.

Bengal year 1175.					
To the Treasury,	——	25,562	6 15		
Ditto Roup Chund,	— —	45,134	2 5		
				70,696	9 —
Ditto, 1176.					
To the Treasury,	——	6,138	— —		
Ditto Roup Chund,	——	38,440	19 —		
To the Derogahs who had the charge of the banks,	—	2,224	— —		
				46,802	9 —
					117,498 9 19 —

Account Rezum Nezarut and Resum 10 Annas.

Bengal Year 1175.				
To Roup Chund,	—— — —		15,588	8 11
1176.				
To Roup Chund,	——	— —	12,834	2 10
				28,422 11 1 —

Account Chelats.

Bengal Year 1173.					
Paid what was received from the districts into the Treasury,	——	—	—	162,123 5 15 2	
1174, Ditto ditto	——		—	175,029 5 10 —	
1175, Ditto ditto	—	—	—	268,484 9 4 1	
1176, Ditto ditto	——		——	166,283 8 5 —	
					771,920 12 14 3
				Sicca Rupees,	917,842 1 14 3

By balance due to these accounts, *viz.*

Account Pushteh Bundy,

To the Treasury,	—	—	53,514	7 13 3	
To the Derogahs for money which they advanced,	——		26,973	8 — —	
					80,487 15 13 3

Account Rezum Nezarut, &c.

To the Treasury,	—	—	53,031	13 13
To Roup Chund,	—	—	79,203	5 4
				132,235 2 17 —

Account Chelats.

To the Treasury,	——	1,995,618	5 1	
To the merchants for goods,	—	116,950	8 —	
				324,772 3 — —
				1,088,432 13 — —
			Sicca Rupees,	1,447,077 4 10 3

APPENDIX, N°. 60.

Fund for the Payment of the foregoing Balance or Debt ſtands as follows.

					Total balance brought forward,	—	529,235 2 6 —
			Account Puſhteh Bundy.				
Amount to be received from the diſtricts on account of their ceſs, to the end of the year 1176,	—	—	—	56,125 4 13 4			
Balance of the account receipts and diſburſements for 1176,	—	—	—	49,306 4 5 2			
					105,431 8 7 —		
			Account Reſum Nazarut.				
Amount due from the diſtricts to the end of the year expected to be received,	—	—	—	43,428 8 2 —			
Balance of the account of receipts and diſburſements for 1176,	—	—	—	37,798 11 2 2			
					81,227 3 3 —		
			Account Chelats.				
Amount due from the diſtricts on account the ceſs to the end of the year expected to be received,	—	—	—	—	1,133 10 11 —		
							299,969 7 2 —
Balance of which there is no means of payment,	—	—	—	—	S. R.		229,265 11 14 —
			Particulars of this balance, *viz.*				
Account Chelats,	—	—	—	—	203,201 5 5 1		
Account Reſum Nazaret, after deducting the ſurplus of the fund for diſcharging the debt of Puſhteh Bundy,	—	—	—	—	26,064 6 8 3		
					Sicca Rupees,	-	229,265 11 14 —

APPENDIX, N°. 60 (b).

EXTRACT

OF

BENGAL SELECT CONSULTATIONS,

Dated 1st February 1771.

Containing Statement of Ceſſes tranſmitted from Moorſhedabad.

APPENDIX, Nº. 60. (b).

Fort William, the 1st February 1771.

STATEMENT of the Ceſſes Account Bhâ Chelât Puſhtabundy Reſum

Dr.

To amount expended from the Treaſury and merchants on the following accounts:

Bhâ Chelât.

In the year	1173	—	—	2,16,870	10	10	
	1174	—	—	2,63,139	12	—	
	1175	—	—	3,24,247	11	10	
	1176	—	—	3,02,878	3	—	
To the 25th Aghan	1177	—	—	2,28,882	8	—	
						13,36,018	13 —

Puſhtabundy.

In the year	1174	—	—	1,42,206	10	13	3	
	1175	—	—	1,12,360	3	15	—	
	1176	—	—	1,14,439	10	6	—	
To the 25th Aghan	1177	—	—	1,07,656	14	16	1	
							4,76,663	7 11

Reſum Nezarut and Reſum of 10 Annas.

In the year	1174	—	—	99,725	7	9	—
	1175	—	—	1,29,842	9	19	—
	1176	—	—	1,06,610	2	15	—
To the 25th Aghan	1177	—	—	23,242	1	5	—
						3,59,420	5 8
						21,72,102	9 19

To amount in the hands of Gain Chund at the time he became a bankrupt of the collections of Puſhtabundy, —— —— — 28,255 15 — —

—— —— Dº Dº Reſum Nezarut and Reſum 10 Annas — — — 31,101 11 — —

59,357 10 —

To balance remaining of Reſum Nezarut and Reſum 10 Annas per account, —— —— — —— 24,858 7 10

Sicca Rupees, — 22,56,318 11 9

APPENDIX, Nº. 60. (b).

Fort William, the 1st February 1771.

Nezarut and Reſum of 10 Annas, from the Year 1173 to the Year 1177.

Cr.

By amount collected from the diſtricts, account the following ceſſes.

Bhâ Chelât.

In the year	1173	—	—	1,62,123	5	15	2		
	1174	—	—	1,75,029	5	10	—		
	1175	—	—	2,68,484	9	4	1		
	1176	—	—	1,85,823	7	—	—		
To 25th Aghan	1177	—	—	3,000	—	—	—		
								7,94,460	11 9 3

Puſhtabundy.

In the year	1174	—	—	59,809	8	—	—		
	1175	—	—	1,45,456	12	13	—		
	1176	—	—	1,32,558	8	13	2		
To the 25th Aghan	1177	—	—	34,386	1	14	2		
								3,72,270	15 1 —

Reſum Nezarut and Reſum 10 Annas.

In the year	1174	—	—	85,029	5	8	—		
	1175	—	—	91,108	9	13	—		
	1176	—	—	65,603	13	7	2		
To 25th Aghan	1177	—	—	22,934	15	12	—		
								2,64,676	12 — 2
								14,31,348	6 11 1

By amount received back of what had been advanced and wrote off as charges, but not being expended, it is again brought to credit.

Puſhtabundy 1177,	——	——	821	5	10	—		
Reſum Nezarut and Reſum 10 Annas,	——	——	211	4	—	—		
							1,032	9 10 —
							14,32,381	— 1 1

By balance due as follows.

To the merchants in full of what has been borrowed of them.

Account Bhâ Chelat,	——	——	44,081	14	—	—		
Dº Puſhtabundy,	——	——	4,780	8	16	1		
Dº Reſum Nezarut and Reſum 10 Annas,	—		82,460	10	4	2		
							1,31,323	1 — 3

To the Treaſury in full of what has been advanced from thence.

Account Bhâ Chelat,	—	4,97,476	3	10	1			
Dº Puſhtabundy,	——	1,27,106	9	3	3			
Dº Reſum Nezarut and Reſum 10 Annas,	—	68,031	13	13	—			
						6,92,614	10 7 —	
							8,23,937	11 7 3
Sicca Rupees,							22,56,318	11 9 —

APPENDIX, N°. 60. (b).

Fort William, the 1ſt February 1771.

CHILAT ACCOUNT for the Bengal Year 1177, or from the 11th of April 1770 of Dreſſes preſented at the Pooniah and on other Occa-

Dr.

To Diſburſements.

At the time of the Pooniah

His Excellency the Nabob Mobarekul Dowlah,	10,000 — — —	
Nabob Mahomed Reza Cawn,	7,000 — — —	
Mahah Rajah Myi Indir,	3,000 — — —	
The Seets 2 brothers,	5,000 — — —	
		25,000 — — —

Engliſh Gentlemen.

The Honourable John Cartier, Eſq.	10,000 — — —	
Mr. Becher,	7,200 — — —	
General Barker,	5,000 — — —	
Mr. Ruſſell,	5,000 — — —	
Mr. Alexander,	5,000 — — —	
Mr. Alderſey,	5,000 — — —	
Mr. Kelſall,	5,000 — — —	
Mr. Floyer,	5,000 — — —	
Mr. Reed,	5,000 — — —	
Mr. Hare,	5,000 — — —	
Mr. Lane,	5,000 — — —	
Mr. Jekyll,	5,000 — — —	
Mr. Barwell,	5,000 — — —	
Mr. Coxe,	2,000 — — —	
Mr. Rooke,	1,500 — — —	
Mr. Redfearn,	1,500 — — —	
		77,200 — — —

To People of the Nezamut, *viz.*

Servants of the Nabob Maborekul Dowlah.

Aly Ibrahim Cawn Duvan and Officers,	1775 — — —	
Aſhmid Aly Cawn Beekſtry and ditto,	1000 — — —	
Bahadar Aly Cawn Beekſtry of the Toop Cannah and Officers,	480 — — —	
Mir Maſſita Beekſtry of Shagerd Peſtruh,	350 — — —	
Naſir Ullah Cawn Conſumah,	600 — — —	
Moonſhies,	600 — — —	
Neamet Cawn Dorogah of Elephants,	379 13 — —	
Mahomed Illal Havildar,	500 — — —	
Reza ul oc Chaw Dorogaw of Adawlet Nezamut,	200 — — —	
Boodſing Vaikiel of Rajah Shitabroy,	300 — — —	
Rejah Big Dorogha,	300 — — —	
Noor Aly Cawn and Officers,	700 — — —	
Slaju Sahaditmund Dorogha of Jenam barry,	300 — — —	
Golam Ahmed Chojaſerai,	300 — — —	
Roy Agnee Sing and his Retinue,	700 — — —	
Mirda Leeſhkerah Hind Chubder,	75 — — —	
Abdullah Suntir Burdar,	75 — — —	
Imam Bukſh Mirda,	75 — — —	
Conneck Sing Chowdry of Billdars,	75 — — —	
		8784 13 — —

To Servants of the Nabob Mahomed Reza Cawn.

Iſhmael Aly Cawn Arz Beg,	800 — — —	
Aſun ut Deen Chan Dorogha,	700 — — —	
Mahomed Sheruff, &c. Moonſhies,	1200 — — —	
Mahomed Syed,	300 — — —	
Banſey Dir Muſhriff,	100 — — —	
	3100 — — —	
		11,884 13 — —

APPENDIX, Nº. 60. (b).

Fort William, the 1st February 1771.

to the 10th April 1771, being the Amount of a Ceſs collected for defraying the annual Charge
ſions, according to an eſtabliſhed Cuſtom of Government.

Cr.

By Receipts.

Collected from the diſtrict, in part of the ceſs for 1177,	—	—	3,000 — —	—

By amounts borrowed on this account.

From the merchants,	—	—	44,081 14 —	—
From the Treaſury,	—	—	181,800 — —	—
			2,25,882 8 —	—

Carried forward, Sicca Rupees — 2,28,882 8 — —

APPENDIX, N°. 60. (b).

Fort William, the 1st February 1774.

Dr.

To Public Servants of the Resident.

Dewan Harry Kishen,	1000 — — —	
Deep Narrain Circar,	350 — — —	
Harry Kishen Munshy,	275 — — —	
Golam Chizar Munshy,	200 — — —	
Ram Gutty,	275 — — —	
Harry Sipa Immildar Heircarroh,	200 — — —	
		2,300 — — —

To Mutsudies and people of the Cutcherry.

Rajah Raji Bullub Roy Royan,	1500 — — —	
Rajah Dulch Ram Paishiar,	1000 — — —	
Rajah Ram Sirvac Sheristadar Mozooley,	600 — — —	
Roy Doby Chorn Paitchar of Raji Bullub,	300 — — —	
Mahtab Roy Paishchar of Dulish Ram,	300 — — —	
Roy Murley Dir Sheristadar,	250 — — —	
Munmer Dess and Mohrurs,	920 — — —	
Foujidar of Moorshdabad and Officers,	1550 — — —	
		6,420 — — —
Lechmy Narrain Conongoe and Mohrurs,	2040 — — —	
Mye Indir Narrain Conongoe and Mohrurs,	2000 — — —	
Ram Ram Sheristadar and Mohrurs,	500 — — —	
Roy Asaram Aumeen,	565 — — —	
Derogha of the Cutcherry,	400 — — —	
Mahomed Shaker Cawn head Cazy,	425 — — —	
Nele Kunt,	200 — — —	
Noul Kishwor Sheristadar of Resum 10 Anns,	400 — — —	
Jeha Loll and Mohrurs of the Sherishte Pushtabundy,	400 — — —	
The Sherishtadar of Bahar,	200 — — —	
Roup Chund Treasurer of the Cesses,	100 — — —	
Officers of the Adawlet Dewanny,	1150 — — —	
Mirza Baker Aumeen of the Treasury, and other Officers,	1090 — — —	
Nazir Cawn Mahomed and his Naibs,	1540 — — —	
Cazy Jemalutdien,	150 — — —	
Mahomed Ashid Mohtisub,	100 — — —	
Beddadar Munajum,	52 — — —	
Officers of the Mint,	750 — — —	
Officers of the Syer Pachonterah,	570 — — —	
Derogha of Nabob Gunge,	420 — — —	
Derogha of the Khas Talook,	455 — — —	
Vaikiel of Bhindareh,	50 — — —	
Jug Deu and Lachmy Narrain,	100 — — —	
Munshies of the Cutcherry,	200 — — —	
Lall Chund and Mocund Loll Mohrurs,	100 — — —	
Moheen Kishwor Mohrur,	100 — — —	
Ram Narrain — — Ditto,	100 — — —	
Nir Sing and Pideen Lochend,	100 — — —	
Mohrurs of the Waikenegars Servanna,	— — — —	
Negars, &c.	120 — — —	
Dufter Bunds, Ferashes, &c. inferior,	— — — —	
People of the Cutcherry,	380 — — —	
Byaram Chowdry Aumeen at the Cutcherry, and 12 Mohrurs,	1,000 — — —	
Rajah Perburam Ameen and Mohrurs,	1,000 — — —	
Sejdamul Fackeil of Juggut Seat, with Munshies and Mohrurs,	1,000 — — —	
		24,177 — — —

APPENDIX, N°. 60. (b).

Fort William, the 1st February 1771.

	Cr.		
Brought forward Sa. Rs.	—	2,28,882	8 — —

Carried forward, Sa. Rs.	—	2,28,882	8 — —

APPENDIX, N°. 60. (b).

Fort William, the 1ſt February 1771.

Dr.

To Chelats given to the Zemindars, Foujedars, and Collectors, with their Dewans, Naibs, and people, in the following diſtricts:

Raje Shahy,	5210	—	—
Havelly Pingerah,	1980	—	—
Aukerah,	4900	—	—
Mahomed Amynpoor,	2825	—	—
Tiemluck,	555	—	—
Roſhemabad,	800	—	—
Beerbhoom,	980	—	—
Byſhunpoor,	950	—	—
Peernea,	3080	—	—
Feik Rer Koondy,	1025	—	—
Leikai,	1325	—	—
Edrackpoor,	845	—	—
Tellahmoutah,	1305	—	—
Myſawdeel,	1130	—	—
Iſſoufpoor	730	—	—
Luſhkerpoor,	700	—	—
Teety Sing,	690	—	—
Pachite,	950	—	—
Conk Jole,	930	—	—
Akbarpoor,	100	—	—
Hattindeh,	175	—	—
Jehanguirpoor,	625	—	—
Chundlehey,	300	—	—
Mahomed Shahy,	670	—	—
Rocunpoor,	150	—	—
Seelberraſs,	295	—	—
Meeſſideh,	425	—	—
Amberabad,	350	—	—
Hattyah,	300	—	—
Jelaulpoor,	10705	—	—
Baharbund,	265	—	—
Barbuckpoor,	325	—	—
Chowgong,	125	—	—
Cagmawry,	175	—	—
Jaherpoor,	275	—	—
Coſſimpoor,	125	—	—
Houglan,	110	—	—
Dyanagur,	125	—	—
Dhommin,	100	—	—
Janeh Cutwah,	150	—	—
Myhetteh,	175	—	—
Kanteenagur,	150	—	—
Shazadekpoor,	100	—	—
Petty Mihals,	1905	—	—
	42,155	—	—
Sundry charges in making up the dreſſes,	1,614	11	—

Chelats given on appointments after the Pooneah, and on particular occaſions.

Aha Mirza, on being appointed Dorogha of the Nowarrah,	350	—	—
Raji Bullub, a mourning dreſs,	2000	—	—
Cary and Mohttiſub on the Ede,	436	—	—
Zine al abut dine Chan Foujedar, of Baglepoor,	1270	—	—
Zemindar of Pachite,	550	—	—
Hemmet Aly Chan Sizawull, of Denagapoor,	940	—	—

APPENDIX, N°. 60. (b).

Fort William, the 1st February 1771.

Cr.

Brought forward Sa. Rs.	—	2,28,882	8 — —

Carried forward, Sa. Rs.	—	2,28,882	8 — —

APPENDIX, N°. 60. (b).

Fort William, the 1st February 1771.

Dr.

Chowdries of Mahomed Amynpoor,	—	—	700 — — —	
Foujedar of Murſhedabad,	—	—	1010 — — —	
Zemindar of Amberabad,	—	—	300 — — —	
Ram Connu Poiſherat Dacca,	—	—	150 — — —	
Officers of Raje Shahy,	—	—	2060 — — —	
				9766 — — —

To occaſional dreſſes, given in the year 1176, after the accounts had been drawn out, and tranſmitted by Mr. Becher to the Committee, *viz.*

Officers of Rangamutty,	—	—	900 — — —	
Mirza Huſſein Foujedor, of Rungpoor, and Officers,	-		2585 — — —	
Zemindar of Dinagepoor, and people,	—	—	2080 — — —	
Doulet Sing Aumil, of Jiely, and Officers,	—	—	3085 — — —	
Zemindar of Tutty Sing, and people,	—	—	580 — — —	
Zemindar of Myſawdul, and people,	—	—	2480 — — —	
Ram Gietty,	—	—	390 — — —	
Abdeel Kerim ſent with boats to his Majeſty,	—	—	435 — — —	
Sintiu Ram Naib Foujedar, of Moorſhedabad,	—	—	255 — — —	
To ſundry Baparies and Chowdries, for bringing grain to the city,	—	—	1000 — — —	
Foujedar of Houghly, and Officers,	—	—	4462 — — —	
People of Shitab Roy,	—	—	4342 — — —	
Officers of the Zemindar of Iſſoufpoor,	—	—	665 — — —	
Zemindar of Mahomed Amynpoor,	—	—	270 — — —	
Mahomed Teecky Chan Naib Zemindar, of Beerlhoom,			175 — — —	
Coſſinat and people, of the Pachouterah,	—	—	585 — — —	
Sheck Aſſem Ullah Mohteſub,	—	—	100 — — —	
Aka Zine ul abut dine Chan Aumil, of Denajipoor,	—	—	450 — — —	
Molovi Deanut Ullah, on being appointed a Mohteſub,			100 — — —	
Son of the Muſhriff, of the Treaſury,	—	—	150 — — —	
Boutan Rajah, and people,	—	—	230 — — —	
Cazzy Mahomed Affak,	—	—	465 — — —	
Sherfut Dien Huſſein Chan, on being appointed Foujedar of Moorſhedabad,	—	—	1565 — — —	
Cazies and religious people, at the time of the Ed.	—		436 — — —	
				27,785 — — —
			Sicca Rupees,	—2,28,882 8 — —

APPENDIX, N°. 60. (b).

Fort William, the 1st February 1771.

Cr.

Brought forward Sicca Rupees,	—	2,28,882	8 — —

Sicca Rupees,	—	2,28,882	8 — —

APPENDIX, Nº. 60. (b).

Fort William, the 1st February 1771.

Dr.

CESS, called Reſum Nazarut, and Reſum of 10 Annas, the former being the cuſtom the 1ſt of Byſauk to the 26th of Aghan, or

To ſundry charges, *viz.*

Allowances and Preſents at the Deſherra, a Gentoo Feſtival, to the Mutſuddies, Mohorees, &c. of the Cutcherry.

Roy Dulch Ram,	2500 — — —		
Mohorees,	500 — — —		
Roy Murley Der,	500 — — —		
	3500 — — —		
Roy Deby Chern,	1000 — — —		
Duan Herry Kiſhen and Mohorees,	1200 — — —		
Rajah Perburam,	1000 — — —		
Royaram Chowdry,	1000 — — —		
Munnoer Doſs Sheriſtadar Nuſcha,	300 — — —		
Aſſaram Sheriſtadar Mazooley,	300 — — —		
Jeharam Sheriſtadar Mathuti,	200 — — —		
Nowl Kiſhoor Sheriſtadar Reſum,	200 — — —		
		8700 — — —	

Wages to ſundry people, which are paid from this account.

Mahtab Ram,	421 14 — —		
Jeharam Sheriſtadar,	450 — — —		
Noul Kiſhour, Dº	450 — — —		
Serey Kunt and Mohorees,	281 4 — —		
Shew Ram Mohoree Ameny,	112 8 — —		
	1715 10 — —		
Mirdchays of the Cutcherry,	2978 2 — —		
Mahomed Roſhen Naib of Nazir Chan Mahomed,	196 14 — —		
Jan Mahomed,	67 8 — —		
Nuncoo Mirda ſtationed at Raze Shahy,	140 10 — —		
	3383 2 — —		
Roup Chund, Treaſurer,	187 8 — —		
Molovi Reſwan Ullah, &c. people of the Moſque at Munſoor Gunge,	900 — — —		
Nunduloll, &c. bearers and Muſſolchies for Abdulla Beg,	144 12 — —		
Achil Sing and Peons ſtationed at the Chalſah,	196 14 — —		
Mir Mahomed Shah Derogha of Coolies ſent to Calcutta,	316 4 10 —		
		6814 2 10 —	

Charges of Bearers, Coolies, &c. for People travelling backwards and forwards.

Nabob Mobarek ul Dowlah,	473 12 — —		
Mahomed Reza Chan,	571 1 5 —		
Bearers for a Gentleman, whoſe name is unknown, from Agerdeep,	55 5 — —		
Paid for carrying fruit, &c. from Moorſehadabad to Calcutta,	245 14 — —		
		1346 — 5 —	
Paid into the Treaſury, under the head of Meran Nezarut, inſerted amongſt the Pitty Mhals,	—	3700 — — —	
Contingent charges on ſundry occaſions, travelling expences to ſome people who went to Kiſhengaur to examine accompts,	120 — — —		

APPENDIX, N°. 60. (b).

Fort William, the 1st February 1771.

Cr.

f the Nazir, and the latter that of the Mutſuddies of the Chalſah Cutcherry, from om the 11th April to the 9th December 1770.

By balance of laſt year's account,	—	—	—	37798	11	2	2
By amount collected from the diſtricts, in part of the ceſs for the preſent year,	—	—	—	22934	15	12	—

Borrowed on this account, *viz.*

From the Treaſury,	—	—	— 15,000	—	—	—	
From Roup Chund,	—		— 42,570	6	10	2	
							57570 6 10 2
Received back what was advanced for bearers,			—				211 4 — —
Carried over			—				1,18,515 5 5 —

APPENDIX, Nº. 60. (b).

Fort William, the 1st February 1771.

Dr.

Repairs of the Cutcherry Carpets, &c.	——			2 — — —	
Expences to Mahomed Mungly Chubdar, for going to Bottureah to expedite the dispatch of Chunam,	—		49	3 10 —	
Charity to Fuckurs,	——	——	1500	— — —	
Immit Chan, for going to Bogwan Golah, to fell the Company's boats,	—	——		15 — — —	
Expences of Peons that went with the rice,	—			15 — — —	
Presents to Mohorees of the Cutcherry on a religious occasion,	——	——	—	300 — — —	
Sundry expences at Doudpoor House for Pirdas, Carpets, &c.	——	——	200	— — —	
Petty expences at the Cutcherry, &c. and charges to Peons sent on different occasions,	—	—	45	7 — —	
					2246 10 10 —

Boat Hire.

Boats supplied Moonner ul Dowlah,	——		369	12 — —	
Boat hire for carrying some prisoners to Calcutta,	—		35	8 — —	
					405 4 — —

To Repayment of Debts.

To Roop Chund,	—	—	—	——	39313 1 10 —
					62555 2 15 —

To Balance.

Not accounted for,	——	——	—	24858	7 10 —
In the hands of Gain Chund, which is deemed irrecoverable, the man being a bankrupt,	——			31,101	11 — —
					55960 2 10 —
			Sicca Rupees,	—	118,515 5 5 —

Fort William, the 1st February 1771.

Cr.

Brought over,	——	1,18,515 5 5 —
Sicca Rupees,	— — —	1,18,515 5 5 —

No. 61.

Extract of Bengal General Conſultations, dated 3d January, 1772.

READ the following letter from the Revenue Council at Moorſhedabad to the Controlling Committee of Revenue, and referred by that board to us.

To the Honourable the Preſident, &c. Members of the Controlling Committee of Revenue at Fort William.

Honourable Sir, and Sirs,

We have the pleaſure to tranſmit you herewith, the account current Kiſtbundee to the cloſe of the demand for the Bengal month of Cartie, by which you will obſerve, that the collections until that period are remarkably well kept up. We further take the liberty to tranſmit you copy of a letter, and ſeveral ſtatements laid before us by our accountant, preparatory to cloſing the books of this department to the end of April 1771.

We have in conſequence authorized him to make the adjuſting entries contained in the ſtatement No. 2; but for making the further entries recommended in his letter, although they appear to us to be highly neceſſary, in order to clear the account Dewanny Soubah Bengal, or ſtock account, from the burthen of ſuch heavy ſums, which, as no recoveries are to be expected from them, conſtitute in fact nothing more than an imaginary valuation; yet we conclude it will be proper to obtain for this purpoſe, the ſanction of the honourable the Preſident and Council, and we therefore requeſt you will procure for us ſuch orders as they may think neceſſary on this ſubject as expeditiouſly as poſſible, that the books may be balanced in time to be forwarded to Europe by the ſhips of this ſeaſon. The explanation given by the accountant of the ſums which he is of opinion may be written off in the books, is, in itſelf, ſo full and diſtinct, that it would be ſuperfluous to enter into any further elucidation here. We ſhall only ſay therefore, that our ſentiments entirely coincide with his, and that the ultimate determination will reſt with the Honourable the Preſident and Council. We are with reſpect,

Honourable Sir, and Sirs,

Your moſt obedient humble Servants,

Moorſhedabad,
23d December, 1771.

Jas. Alexander.
J. Graham.

Ordered, the incloſures be entered after this day's proceedings; and agreed, we reply thereto as follows.

To James Alexander, Eſq. Chief &c. Council of Revenue at Moorſhedabad.

The Comptrolling Committee of Revenue having referred to us a letter addreſſed to them by your board on the 23d ultimo, we have taken it into our conſideration, and ſhall give you our opinion on the ſeveral heads propoſed by your accomptant to be written off your books, in the ſame order as they ſtand in his letter.

We cannot allow of having the balance in the collections of 1176 written off without the orders of the Court of Directors being previouſly obtained for that purpoſe. But we think that the balance uncollected of each year's revenue ought to have a ſeparate head in the ledger, as balance of 1176—balance of 1177. And ſuch collections as may be made from time to time, ſhould be carried to the credit of that year in which they became balances. We are alſo of opinion that the balance of account current with merchants, ought to remain in the books; for though Gaik Chund and Choep Damonda may at preſent be inſolvent, they poſſibly may in length of time recover themſelves.

As the balance of account current with Zemindars, ſeems to have ariſen from a ceſs on account the Bha Kelaut, we cannot deem them more accountable for this ſum than the different diſtricts, which are now in arrear 344,342. 3. 2. 2. on the ſame account: and as the latter are not conſidered to be any ways anſwerable for any collections on this head, we think that their Zemindars ought to be releaſed from any demands from this ſum, and do therefore authorize you to write off this balance.

You will likewiſe *write off* to profit and loſs the balance of the boat account, *Kilaut Account, Puſhtabundee, and Rezum Nazaret, they being articles of expence, and not in any manner recoverable.*

Extract

APPENDIX, Nº. 62.

Extract of a letter from Mr. Charles Croft, Accomptant at Moorſhedabad, to James Alexander, Eſq. Chief, &c. Council of Revenue at Moorſhedabad. Dated 16th of December, 1771.

The ſums that I think, with all due ſubmiſſion, may be written off, are as follows, *viz.*

That part of the balance of revenue which remains due of the collections of 1176, which there is no reaſon to imagine will ever be received, Sicca Rupees, ——— ——— ——— 16,83,876 7 13 2

In the collection of ſo large a revenue, ſome balance I apprehend is always to be expected in the moſt favourable years, and that little hopes of realizing that balance can remain after the elapſe of the ſucceeding year, becauſe the balance of this ſucceeding year will always intervene to be collected alſo. Thus the balances will in a ſeries of years ſwell to an enormous ſum, and become a deception in the Honourable Company's Eſtate, as all hopes of realizing them will have long expired; as therefore the collections of the preſent balances outſtanding in the different diſtricts, can never be expected to amount to more than an equivalent to the balances of 1177, the balances of 1176 may, as I have taken notice above, I humbly apprehend, be written off.

The balance of account current with merchants, of which there is due by Gain Chun 40,703. 8. 17. 2. who is in an inſolvent ſituation and not able to pay it, and the reſt by Onoep Damonda of Rokunpoor, Rupees 3176.— 7, who is in the ſame ſituation, ———	43,879	1	18	—
The *balance of the account* current *with Zemindars*, the particulars of which I beg leave to exhibit to you in No. 4. — ———	60,198	6	18	—
That part of the balance of the boat account, explained in the ſtatement of that account, No. 5. ——— ——— ———	1,15,710	15	13	—
The particulars referred to in the above ſtatement, are undoubtedly charges which cannot enhance the value of the boats.				
The balance of the *Chelat* account, ——— ———	3,44,342	3	2	2
Ditto of the *Puſhtabundee*, ——— ———	90,159	—	—	—
Ditto of *Rezum Nazaret*, ——— ——— —	15,000	—	—	—
	23,53,166	3	5	—

The advances on account the above three articles were heretofore made from the treaſury, and afterwards replaced from the receipt of the taxes eſtabliſhed, for defraying them in the diſtricts; but as all theſe taxes are now aboliſhed, and the utmoſt that each diſtrict can yield conſolidated into one aſcertained revenue, no further receipts from theſe taxes can ever be expected, and the balances may, I apprehend, be wrote off.

No. 62.

Fort William, the 9th May 1770.

AT a Select Committee;

PRESENT,

The honourable John Cartier, Eſquire, Preſident,
Claud Ruſſell, and
Charles Floyer, Eſquires.

Meaſures being already taken for the relief of the province of Bengal, from the pernicious mode of Taxation called Mhatute, the Committee judge it adviſeable to extend their enquiries to the province of Bahar, where there is reaſon to ſuppoſe that the ſame grievances are felt.

Reſolved, that the following letter be wrote to the ſupervifor of Bahar, in order to obtain the fulleſt information in this particular.

To James Alexander, Eſquire, Supervifor of Bahar.

Sir,

As a practice has too much prevailed in Bengal to impoſe taxes under the name of Mathute to ſupply certain extraordinary charges of government, which being fluctuating and arbitrary, have been attended with great abuſe in the collection and particular hardſhip to the ryotts, we are deſirous of knowing whether the ſame practice is purſued in Bahar, and what ſums are levied on ſuch accounts.

The charges of Chelats diſtributed at the Pooneah called Chelat Baha, the repairs of banks to ſecure the country from Inundations called Peſht Bendy, the Reſum Nezarut, or cuſtoms of the Nazir are the moſt conſiderable of theſe taxes—Probably the firſt and third articles from ſimilar tax in both provinces—the ſecond you ſeem exempted from by ſituation.

Names

Names may differ, but our meaning is, that you procure and tranſmit us an exact ſtatement of all ſuch ſums as are collected, excluſive of the Bundibuſt applied to extraordinary charges of government, and occaſionally aſſeſſed on the diſtricts.

We are, Sir,

Your moſt obedient, humble Servants.

Fort William, the 9th of May 1770.

No. 63.

AT a Select Committee, the 9th June 1770;

PRESENT,

The honourable John Cartier, Eſquire, Preſident.
Claud Ruſſell, and
Charles Floyer, Eſquires.

Read a letter from the ſupervisor of Bahar, dated the 24th of May, incloſing an account of the extra collections of the province.

To the honourable John Cartier, Eſquire, preſident, &c. and gentlemen of the Select Committee.

Honourable Sir and Sirs,

I have been favoured with your orders of the 9th ultimo, in compliance with which *I now incloſe a particular account of all extra collections and taxes whatever, that are levied in the Bahar province, excluſive of the Bundibuſt.* The expence of Khelats conferred at any time on the Aumils and Zemindars, are regularly brought under the head of charges general in the treaſury account, tranſmitted by me monthly to the Reſident at the Durbar, and no charge is incurred on the country for this article. A collection of about 6,000 rupees a year were formerly eſtabliſhed for the Ruſſoom Nezarut or Nazir's cuſtom, but was aboliſhed about 3 years ago by Maha Raja Shetabroy. The charge of Puſht-Bundy is in this province but very trifling, and in ſuch village where any precaution againſt Inundations is neceſſary, the expence of repairing banks, &c. is defrayed by a kind of ſubſcription among the inhabitants, without the interpoſition of government.

The preſent eſtabliſhment of the Dawkes incurs a heavy, as well as a very injurious expence on the country, the two ſets that are ſtationed excluſive of the Company's appear wholly ſuperfluous; and I would recommend that the neceſſary charges on this account be paid from the treaſury, inſtead of its being levied on the Pergunnahs, through which the Chokeys are placed, and the ſame rule to be obſerved with all the other ſervants employed under the government.

I am, with great Reſpect,

Honourable Sir and Sirs,

Your moſt obedient, humble Servant,

JAMES ALEXANDER.

Patna the 24th May 1770.

ACCOUNT of all Collections in Subah Bahar, excluſive of the Bundibuſt, for the following purpoſes.

Cuſtom of the Dauroga of the Cutchery —— —	7,677 — —	
Out of this he pays to the ſeveral Aumil's Vacquils of the Pergunnahs from whence it is received, a cuſtom of 10 *per cent.*		
Cuſtom of the Arezbeggy —— —— —	7,010 — —	
Out of this he pays the Aumil's Vacqueels, 10 *per cent.*		
Cuſtom of the Moonſhees —— —— —	2,750 — —	
Paid to Vacqueels, 10 *per cent.*		
Cuſtom of the keeper of the ſeals —— —— —	2,000 — —	
Cuſtom for the Sewanny Negar, &c. which was an office formerly eſtabliſhed for ſending advice of every tranſaction to Court, and now held by Rajah Gopaul Sing from Mahomed Reza Cawn —— —— —— —	7,001 11 6	
Cuſtom for the Mutſeddies, &c. for expences of the Holy and other Holidays —— —— —— —	6,200 — —	
Collected for the expence of fruits, &c. preſents ſent to the Nabob, and received by a Dauroga, who has charge of that Buſineſs —— —— —— —	1,170 — —	
		33,808 11 6

Commiſſion

Commiſſion on the treaſury collected on the rents of 1. 4 *per cent.* on the receipts, which ſuppoſing to be 40,00,000, is rupees 50,000 half of which is brought to the Company's account, and the other half diſtributed as follows; *viz.*		
Caſh keeper of the Nezamut ——— —	10,000 — —	
Dauroga of the treaſury —— —— —	5,100 — —	
Writers of D° ——— —— ——	2,400 — —	
Ditto, who keep the accounts on the part of the ſupervisor —	7,500 — —	
	——— ———	25,000 — —
Collected for an allowance apointed by Lord Clive, for annual Yar Khan Latly of 1,500 *rupees per month* ——— —	— — —	18,000 — —
Collections for charges of Dawks in the Bahar province.		
Belonging to the Engliſh Company, from Shatabad to Futtuha, 11 Chokees, at 247 8 *per* month ——— —	2,970 — —	
From Fulwary to Caramnaſſa 13 Ditto, at 292. 8 *per* month--	3,510 — —	
From Sircar Champararn 13 D° a 292 8 *per* month —	3,510 — —	
From Serris Kotomba, 3 D°, at 678 *per* month — —	810 — —	
	——— ———	
Belonging to the Nezamut.	10,800 — —	
From Fulwarry to Carumnaſſa, 13 Chokees, at 292. 8. *per* month —— —— —— —	3,510 — —	
Sircar Serang to Hoſepore, 14 Ditto, at 325 *per* month ——	3,780 — —	
Sircar Terhut, 7 D°, at 127. 8. *per* month — —	1,530 — —	
Bahar, &c. 4 D°, at 47 *per* month —— —— —	564 — —	
Sircar Shahabad to Burſarat, 120 *per* month —— —	1,440 — —	
Boſſom Apore, 1 D°, at 22 *per* month —— —	270 — —	
Fikawry, 80 D°, at 180 *per* month —— —, —	2,160 — —	
Nertuit Samay, at 120 *per* month —— —— —	1,400 — —	
	——— ———	14,654 — —
Belonging to the Nabob of Moorſhedabad.		
From Fattuah to Shahabad, 11 Chokies, at 247. 8. *per* month —— ——— ——	2,470 — —	
From Fulwary to Carumnaſſa, 13 D°, at 292. 8. *per* month —	3,510 — —	
	——— ———	
	6,480	
		31,934
Total Rupees —		108,742 11 6

JAMES ALEXANDER.

On a review of the ſeveral articles of the above account, it is reſolved, that the nabob's dawks be continued as a proper mark of reſpect to government; but that the dawks of the Nizamut be allowed only in ſuch places, where the Company have none, and in croſs roads, where they may be neceſſary to preſerve the inland communication. Other deductions the Committee leave to the diſcretion of the ſupervisor, who muſt be the beſt judge of the propriety or impropriety of the cuſtoms, appropriated to the different offices as ſet forth in the accounts: and agreed, the following letter be wrote to the ſupervisor of Bahar.

To James Alexander, Eſquire, ſupervisor of the province Bahar.

Sir,

We have received your letter of the 24th ultimo, incloſing the account of extra collections in the province of Bahar.

We requeſt you will inform us for what ſervices, and on what pretention the ſalary of 1,500 *rupees per month was confered by lord Clive on Mahomed Yar Cawn, for which we ſee a ſeparate collection is made,*

With reſpect to the nabob's dawks, to withdraw them would be rather injurious to his dignity; but we can conceive no reaſon for maintaining dawks belonging to the Nizamut (as it is expreſſed in your account) in places where the Company's dawks are ſtationed. We direct that all ſuch dawks be withdrawn; and that for the future the dawks of the Nizamet be allowed only in croſs roads, where they may be neceſſary for preſerving the inland communication open. As this is not the time for multiplying the iſſues from our treaſury, we would not willingly introduce the innovation you propoſe in the payment of the dawks, unleſs it be clearly demonſtrated, that no regulation or examples can prevent the preſent mode of paying them from continuing a ſerious grievance to the country.

Other charges in the account we deem you could curtail, as far as shall appear to you prudent and proper.

Fort William,
the 9th June 1770.

We are,
Sir
Your most obedient humble servants.

At a Select Committee, the 15th September, 1770;

PRESENT,

The honourable John Cartier, Esquire, President,
Cland Russell, and
Charles Floyer, Esquires.

To the Honourable John Cartier, Esq; President, &c. Select Committee.

Honourable Sir, and Sirs,

I have been favoured with your orders on the subject of the extra collection in the Bahar province, and shall pay due attention to them; the Nizamut dawks are already ordered to be withdrawn, except from such places where no others are stationed, and these are found necessary to preserve a communication with the interior parts of the country. *From enquiry into the merits of the claim of Ahmed Yar Cawn to the pension of* 1,500 *rupees per month, I can only learn, that he is a man of some distinction, whose house and family were plundered by Jaffier Aly Cawn, and that this allowance was settled for him by lord Clive.*

I am with the greatest respect,
Honourable Sir, and Sirs
Your most obedient humble servant
JAMES ALEXANDER.

Patna,
the 12th August 1770.

No. 64.

Fort William 26th *April*, 1771.

AT a Committee of Revenue;

PRESENT,

The honourable John Cartier Esquire,
William Aldersey,
Thomas Kelsall, and
Charles Floyer, Esquires.

Extract of a Letter from the Revenue Council at Moorshedabad, to the Governor and Council. Dated 15th April 1771.

"We herewith transmit you a representation laid before us by the Naib Duan, on the subject of your commands of the 18th ultimo."

The Naib Dewan's sentiments, regarding the reduction proposed in the Bhahy Khelauts.

With respect to the directions which the gentlemen of the council of Calcutta, in consequence of orders received from the honourable the Court of Directors, have transmitted you, for reducing the expence of Khelauts given at the Pooneah to English Gentlemen, to the officers of the Nezamut and Duannee, the Zemindars and other inhabitants of the country, and their determinations subsequently pointed out; it is necessary that I should remark, that the ceremony of the Pooneah has been established for a long series of time——If their directions, with regard to the president, the chief here, (who is second of their board) and the gentlemen of the Council of Calcutta and Moorshedabad, and carried into execution, the Khelauts, which are meant to augment their name and dignity, will only tend to render them inconsiderable.

As to the Zemindars and Talookdars, the Khelauts may be said to be a renewal of their Sunnuds and a Confirmation of their appointments; and to the officers of the Nazamut they are an honorary distinction; it has therefore for a long succession of years been customary for the Nazim, on the part of the King, to invest with Khelauts the Dewan, the agents of the Dewan, and his own officers, and only such were accepted as were dismissed or recalled, and this ceremony has long been preserved.——Last year it was reduced as low as possible, and I exerted my endeavours that no part of this expence might be left unretrenched: Altho' the further saving by the regulation which is now laid down, is not an object of advantage or profit, yet if any reduction is made in the Khelauts it will be divulged to the world, and reflect discredit to all who receive them, whether English gentlemen, or officers of the Nizamut, or Dewannee; and if the officers of the Nazim do not receive them, it will spread thro' the whole world that the Nizamut is totally abolished; and in the like manner with respect to me, if I do not receive them myself, it is no matter, because no body shall know it; but if my officers do not receive them, the name of the Neabut Duannee will also be extinguished.—From the time

time that the Company were firſt inveſted with the Dewannee, Lord Clive, Mr. Sykes, and the gentlemen of the committee and council preſerved the cuſtom and ceremony of the Pooneah, ſolely with an eye of theſe reaſons;—becauſe it had been an antient inſtitution;—becauſe as it augmented the honour of the people of buſineſs, ſo it would augment their attention and aſſiduity; and becauſe it was conſidered as a renewal of the Sunnuds of the Zemindars and Talookdars.—As it had long been cuſtomary for the Nazim of the province, in behalf of his Majeſty, to inveſt the Dewan and his officers with this honour, and for the Dewan to replace the expence of it to the Nazim, from the Khalſah, they appointed the charge of Khelauts to be defrayed from the company; but reflecting at that time, that in ſuch charge the company would incur a vaſt expence, I, in order to counterpoiſe it, produced an obvious ſaving from the expences of the Nizamut, eſtabliſhed by Lord Clive, Mr. Sykes, and the gentlemen of the committee and council, and brought it to account of the Company, ſo that no leſs might accrue to them. Now that it is the pleaſure of the gentlemen to abridge the expences of Khelauts, it appears in my opinion moſt adviſeable, that the expence ſhould be entirely abolithed from the Company; that in part of the ſavings, which to balance theſe charges I made in the expences of the Nizamut, and paid to the Company, the ſum of rupees 2,25,000 be reſtored to anſwer this addition of expence to the Ninzamut; and that the Nazim of the country, agreeable to the ancient cuſtom, in behalf of his Majeſty, yearly inveſt the ſeveral officers, &c. with Khelauts according to their reſpective ſtations.

By this mode the ancient cuſtom will be kept up, and their rank and dignity preſerved.—I have repreſented what appears to me moſt eligible; as for the reſt you are the judges.

Fort William 30th May 1771.

At a Committee of revenue;

P R E S E N T,

The Honourable John Cartier, Eſquires,
Claud Ruſſell,
William Alderſey,
Thomas Kelſall,
Charles Floyer,
John Reed. } Eſquires.

Extract of a Letter from the Council of Revenue at Moorſhedabad, dated 23d May 1771. to the Governor and Council at Bengal.

We are ſorry to find that our letter of 16th March, accompanied by the Naib Duan's opinion regarding the Mhatute, has not given you full ſatisfaction on that ſubject. With reſpect to the eſtabliſhment of the ceſſes at the Sudder, *the Naib Duan has plainly expreſſed that the expences were of a nature not proper to be entered in the Treaſury account, and therefore a ſeparate fund was erected, from whence they have been defrayed.* This fund however extended no farther than the agreements with the Zemindars, who conſented to furniſh this aid to government out of their then eſtabliſhed revenue, without impoſing any freſh tax on that account upon their Ryotts. This led us to ſay, that it was a conſolidated revenue in the Moffuſil. We ſhould rather have ſaid, that the Bhâ Khelaut, &c. was (as far as we are yet informed) no Moffuſil Tax at all, but a tax upon the Zemindars, payable out of their ſtandard revenue before it commenced, The great increaſe of the expence of Bhâ Chelaut, &c. took place with the Ceſſion of the Duannee to the Company, and you are not unacquainted that the Zemindars have ſo inadequately performed their engagements, as to leave a balance due at the end of the Bengal year 1176 account, revenue, and Mhatute, of not leſs than ſixty Lacks of Rupees; inſtead thereof of any utility or benefit ariſing to government from the eſtabliſhment *of this tax, it appears to us to have furniſhed pleas for balances in the collections of both branches, and that what has been carried to the credit of Mhatute has been a manifeſt curtailment of the collections of the Bundabuſt or revenue.* From this, reaſoning and explanation it is plain, that the balance due to the merchants for the coſt of Khelauts, &c. muſt ultimately be diſburſed from the Treaſury, as five times the amout of the Mhatute fixed for laſt year will remain on balance of the Bundibuſt: However, if it is your pleaſure, the ſum of 3,50,000 Rupees ſhall be transferred from the head of revenues, to the head of Mhatute, and the merchants balances, as well as the Pooneah and Puſhtebundee expences, wrote off under the latter.

No. 65.

Extract of Bengal Select Conſultation, 5th October 1765.

P R E S E N T,

Lord Clive, Preſident,
Wm. B. Sumner, Eſq;

Brigadier,

APPENDIX, No. 65.

Brigadier General Carnac,
Harry Verelſt, Eſq;
Francis Sykes, Eſq

THE right honourable the preſident lays before the Committee a letter from Mhamud Reza Cawn, wherein he repreſents the manifold inconveniences reſulting to public buſineſs, and the great obſtruction ariſing to the collection of the revenues, from allowing the gentlemen of the factories of Dacca and Luckipore to interfere in the affairs of the government, and requeſts that in future *neither they, nor their dependants, be ſuffered to hold farms, lend money to the Zeminders, nor meddle in any reſpect whatever with the country government.* And the Committee taking into conſideration the great injury that muſt neceſſarily ariſe to the Company from any ſtop or impediment to the collection of the revenues, whereof they are now, ſince the Royal Grant of the Duannee, and the late agreement with the Nabob, both the collectors and proprietors.

Reſolved, That poſitive *orders be iſſued* to the Chiefs of Subordinates, and commanding officers of brigades, *prohibiting them from lending money to the Zemindars, or other ſervants of the government, on the ſecurity of lands by leaſe or mortgage*, and alſo from exerting any degree of influence in the appointment to the public offices, or otherwiſe interfering, directly or indirectly, with the buſineſs of the government, on pain of ſuſpenſion.

Reſolved, That the above orders be ſent by the chiefs of ſubordinates and commanding officers of the brigades, to the ſeveral gentlemen, and others acting under them in inferior ſtations, who are *in like manner prohibited* from lending money, *holding lands*, &c. under the ſame pains and penalties.

Reſolved, That we enjoin the chiefs and ſeveral agents at the ſubordinate ſettlements, to confine themſelves ſtrictly to the buſineſs of the Company's trade, and their own, and that the neceſſary correſpondence, on this account, be carried on by the chief only, who ſhall lay his country correſpondence once every month before his council, and tranſmit the ſame every ſix months at leaſt to the government and council.

Fort William 5th October 1765.

At a Select Committee;

PRESENT.

The Right Honourable Lord Clive, Preſident.
W. B. Sumner, Eſq;
Brigadier General Carnac,
Harry Verelſt, Eſq;
Francis Sykes, Eſq;

From Mahomed Reza Cawn, Received 4th October, 1765.

There are many perſons, who with the pretence of debts being due to them, making uſe of the name of the factory, diſturb the zeminders and diſtricts of the Chuila of Jehangeer—Nuggur, and ſending peons to ſeize people, obſtruct the revenues of the ſircar. The particulars are very long, but I briefly mentioned the matter to you at Mootagyl. Moreover ſeveral evaſive Jemindars and Talookdars borrow more or leſs from the dependants of the factories, and when their rents are demanded from them, go and ſhelter themſelves under their protection, ſo as to be out of the power of the Aumils. With the pretences of debts being due from them, they carry their creditors into their diſtricts, and embezzle the revenues, ſo that the money of the Sircar remains unpaid; and ſpreading about reports, that numbers of villages are rented to the dependants of the factory, they practiſe villainous tricks. I accordingly receive from the Aumils frequent complaints of theſe proceedings. As I do not conceive, that the interruptions of the revenues of the Sircar can be put a Stop to, without removing theſe pretences, I hope you will be kind enough to write to the gentlemen of the factories of Jehangeer, Nuggur, and Luckypoor, &c. that none of the dependants of the factory muſt lend money to the Zemindar, &c. without the knowledge of the Aumil, nor hold any farms, nor interfere with the affairs of the country, nor ſend any people into the Diſtricts and make a diſturbance; and that whatſoever demands they have upon the Zemindars, &c. they muſt lay the accounts therefore before Jeſſarut Cawn, the Naib at Jahangeer—Nuggur, that he may oblige the Zemindars to pay whatſoever is juſt.

At a Select Committee, 31 *December*, 1766.

PRESENT,

The Right Honourable Lord Clive, Preſident,
Harry Verelſt, Eſq;
Brigadier General Carnac,
Francis Sykes, Eſq;

The

APPENDIX, Nº. 66, 67.

The ſelect Committee having on the 5th day of October, 1765, iſſued orders that no Company's ſervants, their dependants, or other Britiſh ſubjects, ſhould lend money upon leaſe, mortgage, or otherwiſe, to the Zemindars and officers of the Government, without conſent of Mahomed Reza Cawn, and the other Miniſters; and advice being received that this order has been tranſgreſſed, to the great detriment of the collections;

Reſolved, That we now *enforce the above order, that no money ſhall in future be lent, except on Reſpondentia, upon any pretence whatever, at a higher intereſt than twelve per cent. per Annum*; that all ſums of money outſtanding at a higher premium, ſhall be recalled on the 11th day of April next; and that we write the following letter to the Chiefs of all the ſubordinate factories, and the reſidents at Burdwan and Midnapore.

To J. Cartier, Eſq; Chief at Dacca.

Sir,

On the 5th of October, 1765, the ſelect Committee iſſued orders that no civil or military ſervants of the Company, their banians or dependants, *&c.* ſhould, after that date, lend money upon leaſe, mortgage, or otherwiſe, to the Zemindars and other officers of the Government, without the knowledge and conſent of Mahomed Reza Cawn and the miniſters.

It is with concern we now underſtand that this order has been diſregarded, to the great prejudice of the revenue, and injury of the Company; we therefore direct that you will make ſtrict inquiry who are the tranſgreſſors, and tranſmit to us the names of all ſuch as have lent out money without obtaining the approbation of the miniſters, and contrary to the injunctions of the ſelect Committee. At the ſame time it is our poſſitive reſolution, that henceforward no Britiſh ſubjects in or out of the Company's ſervice, or their dependants, ſhall lend money, unleſs upon Reſpondentia, at a higher rate of intereſt than twelve per cent. per Annum; and that ſuch ſums of money as have been lent at a higher intereſt ſhall be recalled on the 11th day of April next, on pain of immediate diſmiſſion, and forfeiture of the Company's protection; of which reſolution we direct you will make publication in due form, taking the moſt effectual ſteps to ſee it ſtrictly obeyed.

We are,

Sir,

The 31ſt December 1766. Your humble Servants.

Nº. 66.

Copy of the 50th Paragraph of the General letter to Bengal, dated 23d March 1759.

50. YOU did very right in forbidding Europeans holding the farms of any lands, towns, or villages without the Company's Boundaries, nor do we much approve of it within our own juriſdiction; however, as it ſometimes may poſſibly prove of public advantage to have monied men, not in our ſervice, to be competitors, we do not lay you under reſtrictions as ſuch perſons; but we abſolutely and poſitively forbid our covenant ſervants holding any lands, towns, or villages, directly or indirectly, either within or without our juriſdiction, or be intereſted in any contracts with the Company; for ſuch ſhall aſſuredly forfeit our ſervice: our reaſon for this reſtraint muſt be ſo obvious, that an explanation is unneceſſary. We are further to remark, that the late troubles at Tellicherry, which proved almoſt fatal to that ſettlement, took riſe from a diſpute with our Linguiſt and the Prince of that country, relative to lands he the Linguiſt held at Mount Dilly; therefore ſhould any of the natives or inhabitants who hold poſts in Calcutta, or under our protection, poſſeſs Territories without our limits, they are, in all differences which may ariſe with reſpect to ſuch property, to ſettle them as Indians, but under no ſanction as ſubjects to the Company; for it is our poſitive direction, that the affairs of ſuch perſons ſhall not embarraſs or involve ours.

Nº. 67.

Extract of General Letter of the Court of Directors to the Governor and Council of Fort William, dated 13th March 1761.

Par. 57. A judicious management and improvement of our new acquired lands we muſt ſtrongly recommend to your moſt ſerious conſideration; it is a very extenſive object; great circumſpection, vigilance, aſſiduity, and integrity, muſt be exerciſed, or we may ſuffer very heavily, either thro' neglect or miſconduct. Peruſe our ſentiments upon this ſubject,

in our letter of the 1st April 1766, and compare them with the rules and regulations laid down before our ſaid letter reached Bengal: neither can be in any degree perfect; they may ſerve as outlines to a plan which obſervation and experience may alter and amend for our benefit. We therefore now revoke all reſtrictions, and if you are perfectly ſatisfied that no illconvenience can ariſe from our ſervants farming any part, we ſhall not object to it; but then aſſign your reaſons, for our obſervation. The diviſion of thoſe lands into ſingle lots, and ſelling them at public auction, in preſence of the Governor and Council, are commendable and judicious ſteps; could they hereafter be farmed out in ſmaller lots, our revenues we apprehend would be greatly increaſed.

N°. 68 and Ult.

Extract of the Company's Letter to the Select Committee at Bengal, dated 17th May 1766.

Par. 18. WE have on a former Occaſion, in our Letter of the 13th March 1761, Par. 57, permitted our ſervants to bid at the public ſale of the Calcutta lands; but we could not conceive ſuch an indulgence could ever be conſtrued to admit ſervants employed in the collection of the revenues of a province, to ſelect out the moſt profitable lands for themſelves; for ſuch is the light in which this tranſaction appears to us; and it is one more ſtriking proof of the general corruption with which all ranks were tainted, and of the ill uſe that has been made of every indulgence. We direct a ſtrict ſcrutiny into this affair, and if it proves true, that you will make a proper example of the offenders, by diſmiſſing them our ſervice.

Par. 19. This tranſaction convinces us of the neceſſity of ſhutting the door to abuſes; and we therefore poſitively order, that no covenanted ſervant, or Engliſhman reſiding under our protection, ſhall be ſuffered to hold any land for his own account, directly or indirectly, in his own name or that of others, or to be concerned in any farms or revenues whatſoever.